

RSM US LLP
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RSM Final Fee Application

FREJKA PLLC
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Counsel to RSM US LLP

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re:	:	Chapter 11
	:	
CELSIUS NETWORK LLC, et al., ¹	:	Case No.: 22-10964 (MG)
	:	
Post-Effective Date Debtors.	:	(Jointly Administered)
	:	
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**SUMMARY COVER SHEET TO THE
AMENDED AND RESTATED FEE APPLICATION OF RSM US LLP FOR A FINAL
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM AUGUST 1, 2023 THROUGH NOVEMBER 9, 2023**

In accordance with the Local Bankruptcy Rules for the Southern District of New York (the “Local Bankruptcy Rules”), RSM US LLP (“RSM”), independent auditors for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), submits this summary (this “Summary”) of fees and expenses sought as actual, reasonable, and necessary in the fee application to which this Summary is attached (the “Fee Application”)² for the period August 1, 2023 through November 9, 2023 (the “Final Fee Period”).

RSM submits the Fee Application pursuant to Article II.B.2 of the Plan and paragraph 341 of the Confirmation Order.

¹ The “Post-Effective Date Debtors” in these chapter 11 cases, along with the last four digits of each Post-Effective Date Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of the Post-Effective Date Debtor Celsius Network LLC’s principal place of business and the Post-Effective Date Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined in this Summary shall have the meanings ascribed to such terms in the Fee Application.

<i>General Information</i>	
Name of Applicant:	RSM US LLP
Authorized to Provide Professional Services to:	Celsius Network LLC, <i>et al.</i>
Petition Date:	July 13, 2022
Date of Order Authorizing The Debtors to Retain RSM [Dkt. No. 3715]	October 5, 2023 Effective as of August 1, 2023
<i>Summary of Fees and Expenses Sought in the Fee Application</i>	
Period for Which Compensation and Reimbursement of Expenses is Sought in the Fee Application	August 1, 2023 through November 9, 2023
Voluntary Fee Waive and Expense Reduction in this Fee Period	\$99,585.43 (Fees: \$94,086.50 and Expenses: \$5,498.93)
Amount of Compensation Sought as Actual, Reasonable and Necessary for the Fee Period:	\$1,141,934.75
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for the Fee Period:	\$26,387.69
Total Compensation and Expense Reimbursement Requested for the Fee Period:	\$1,168,322.44
<i>Summary of Past Fee Requests for Compensation and Prior Payments</i>	
Total Amount of Compensation Previously Requested Pursuant to the Interim Compensation Order:	\$0.00
Total Amount of Expense Reimbursement Previously Requested Pursuant to the Interim Compensation Order:	\$0.00
Total Compensation Approved Pursuant to Interim Compensation Order to Date:	\$0.00
Total Amount of Expense Reimbursement Approved Pursuant to the Interim Compensation Order to Date:	\$0.00
Total Allowed Compensation Paid to Date:	\$0.00
Total Allowed Expenses Paid to Date:	\$0.00
Compensation Sought in this Application Already Paid Pursuant to the Interim Compensation Order But not yet Allowed:	\$0.00
Expenses Sought in This Application Already Paid Pursuant to the Interim Compensation Order But Not Yet Allowed:	\$0.00

This is a(n): ___ monthly ___ interim xx final application.

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CELSIUS NETWORK LLC, et al., ¹	:	Case No.: 22-10964 (MG)
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Post-Effective Date Debtors.	:	(Jointly Administered)
	:	
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AMENDED AND RESTATED FEE APPLICATION OF RSM US LLP FOR A FINAL ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM AUGUST 1, 2023 THROUGH NOVEMBER 9, 2023

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Granting Debtors' Application for Entry of an Order under Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Authorizing the Debtors to Employ and Retain RSM US LLP, Effective as of the Petition Date of July 13, 2022, to Provide Certain Audit Services* [Dkt. No. 3487] (the "**RSM Retention Order**") and that *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals and (II) Granting Related Relief* [Dkt. No. 2779] (together with the Interim Compensation Order entered on December 19, 2022 [Dkt. No. 1745], the "**Interim**

¹ The "Post-Effective Date Debtors" in these chapter 11 cases, along with the last four digits of each Post-Effective Date Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of the Post-Effective Date Debtor Celsius Network LLC's principal place of business and the Post-Effective Date Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Compensation Orders”), the firm of RSM US LLP (hereinafter “**RSM**”) hereby moves the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) for reasonable compensation for professional services rendered to the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”) in the amount of \$1,141,934.75 together with reimbursement for actual and necessary expenses incurred in the amount of \$26,387.69, for the final period commencing August 1, 2023 through and including November 9, 2023 (the “**Final Fee Period**”). This application (the “**Fee Application**”) amends and supersedes the *Final Fee Application of RSM US LLP for Allowance of Compensation and Reimbursement of Expenses for Certain Audit Services for the Final Period from August 1, 2023 Through November 9, 2023* [Dkt. No. 4264]. In support of this Fee Application, RSM submits the declaration of Howard Siegal, a partner at RSM, which is attached hereto as **Exhibit A** and incorporated by reference. In further support of this Fee Application, RSM respectfully represents as follows:

Background

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the Southern District of New York, entered February 1, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). RSM consents to the entry of a final order in connection with this Fee Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 330 and 331 of title 11 of the United States Code, as amended (the “**Bankruptcy Code**”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), rule 2016-1 of the Local Bankruptcy Rules

for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the Interim Compensation Orders.

4. On July 13, 2022 (the “**Petition Date**”), each of the Debtors filed a voluntary petition with the Court under chapter 11 of the Bankruptcy Code.

5. On August 1, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of RSM US LLP to Provide Certain Audit Services* (the “**Retention Application**”) [Dkt. No. 3487], and in support of the Retention Application, the Debtors submitted the Declaration of Howard Siegal (the “**RSM Declaration**”).

6. On October 5, 2023, the Court entered the RSM Retention Order authorizing the Debtors to retain RSM to provide certain audit services and other services to the Debtors in connection with these chapter 11 cases, effective as August 1, 2023. The RSM Retention Order authorizes RSM to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses, attached hereto as **Exhibit B** and incorporated by reference. The particular terms of RSM’s engagement are detailed in the engagement letter by and between RSM and the Debtors, dated as of August 4, 2023, and attached hereto as **Exhibit C**.

7. On November 9, 2023, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming the Modified Joint Chapter 11 Plan of Celsius Network LLC and Its Debtor Affiliates* [Docket No. 3972] (the “Confirmation Order”) confirming the *Modified Joint Chapter 11 Plan of Reorganization of Celsius Network LLC & its Debtor Affiliates* [Dkt. No. 3577] (as amended and supplemented, the “**Plan**”).

8. RSM is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates, and (b) RSM has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the RSM Declaration.

9. RSM performed the services for which it is seeking compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or other entity.

10. RSM has received no payment or promises of payment from any source other than the Debtors for services provided or to be provided in any capacity whatsoever in connection with these chapter 11 cases.

11. Pursuant to Rule 2016(b), RSM has not shared, nor has RSM agreed to share (a) any compensation it has received or may receive with any party or person other than with the partners and employees of RSM, or (b) any compensation another person or party has received or may receive.

Summary of Compliance with the Interim Compensation Orders

12. This Fee Application has been prepared in accordance with the Interim Compensation Orders.

13. RSM seeks final allowance and approval of compensation for professional services rendered to the Debtors during the Fee Period in the aggregate amount of \$1,141,934.75 and reimbursement of actual and necessary expenses in connection with such services in the aggregate amount of \$26,387.69, for a total allowance of \$1,168,322.44 for fees and expenses incurred. This is RSM's first and final application for compensation and therefore RSM has not received any payments on account to the services rendered to date.

Fees and Expenses Incurred During the Final Fee Period

14. RSM's hourly rates are set at a level designed to compensate RSM fairly for the work performed by its professionals and to cover fixed and routine expenses. The hourly rates and corresponding rate structure used by RSM in these chapter 11 cases are equivalent to, or lower than, the hourly rates and corresponding rate structures used by RSM in other audit matters.

15. In the ordinary course of RSM's practice, RSM maintains computerized records of the time expended to render professional services required by the Debtors and their estates. RSM has amended and restated its original fee application to address certain preliminary issues raised by the Fee Examiner, as such term is defined in the Interim Compensation Orders. As a result, RSM has modified certain narrative descriptions of the work performed and has eliminated time entries that were arguably not compliant with the Interim Compensation Orders. Attached hereto as **Exhibit D** is a summary of fees incurred and hours expended during the Final Fee Period, setting forth the following information:

- the name of each professional for whose work on these chapter 11 cases compensation is sought and their role at RSM;
- the aggregate time expended, and fees billed by each professional during the Final Fee Period; and
- the hourly billing rate for each professional.

16. In the ordinary course of RSM's practice, RSM maintains a record of expenses incurred in the rendition of the professional services required by the Debtors and their estates and for which reimbursement is sought. Attached hereto as **Exhibit E** is a summary for the Final Fee Period, setting forth the total amount of reimbursement sought with respect to each category of expenses for which RSM is seeking reimbursement.

Summary of Services Rendered During the Final Fee Period

17. During the Final Fee Period, RSM provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. RSM created subject matter categories ("**Project Category**") in connection with these chapter 11 cases and organized the time accordingly. The following is a summary of the fees and hours billed for each Project Category in the Final Fee Period:

Project Category	Final Fee Period Hours	Final Fee Period Billed
Audit Services	2,265.40	\$937,868.50
Form 10 Services	201.40	\$99,192.75
NewCo Audit	9.00	\$5,805.00
Out of Scope	272.20	\$99,068.50
TOTAL	2,748.00	\$1,141,934.75

18. The following is a summary, by Project Category, of the most significant professional services provided by RSM during the Final Fee Period. A schedule setting forth a description of the Project Categories utilized in this case, the number of hours expended by RSM professionals by matter, and the aggregate fees associated with each matter is attached hereto as **Exhibit F**. RSM's computerized records of time providing professional services to the Debtors and their estates are attached hereto as **Exhibit G** and RSM's records of expenses incurred during the Final Fee Period in the rendition of professional services to the Debtors and their estates are attached as **Exhibit H**. As part of the professional services rendered, certain required transitory timekeepers (*i.e.*, professionals who billed less than 15 hours during the Final Fee Period) are included in the Fee Application as they provided required approvals and/or expertise necessary for the engagement, such as the engagement quality reviewer, valuation specialists, and members of the firm's national office.

a. Audit Services

Total Fees: \$937,868.50

Total Hours: 2,265.40

19. This Project Category includes time spent by RSM professionals providing services related to the audit of the consolidated balance sheets, related consolidated statements of operations, comprehensive income, shareholders' equity, cash flows, and the related notes to the consolidated financial statements for the years ended December 31, 2022, December 31, 2021, and December 31, 2020 respectively.

b. Form 10 Services

Total Fees: \$99,192.75

Total Hours: 201.40

20. This Project Category includes time spent by RSM professionals providing services related to financial reporting, proforma analysis, valuation and internal consistency of information provided and disclosed in the Form 10.

c. NewCo Audit

Total Fees: \$5,805.00

Total Hours: 9.00

21. This Project Category includes time spent by RSM professionals providing services related to the planning of NewCo's opening balance sheet audit.

d. Out of Scope Services

Total Fees: \$99,068.50

Total Hours: 272.20

22. This Project Category includes time spent by RSM professionals providing services that are outside the scope of the audit services provided by RSM, and includes work related to Celsius Mining's adoption of the new leases standard pursuant to Accounting Standards Codification (ASC) 842 - Leases and working through methodology matters around valuation services related to investments and long-lived asset impairment.

23. The professional services rendered by RSM were in the best interests of the Debtors, their estates, and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues and tasks involved. The professional services were performed expeditiously and in an efficient manner.

CONCLUSION

WHEREFORE, RSM US LLP respectfully requests that the Court enter an order (a) awarding RSM final compensation for professional services rendered during the Final Fee Period in the amount of \$1,141,934.75, and reimbursement of actual, reasonable, and necessary expenses incurred in the Final Fee Period in the amount of \$24,568.54; (b) authorizing and directing the Debtors to remit payment to RSM for such fees and expenses; and (c) granting such other relief as it appropriate under the circumstances.

Dated: New York, New York
June 26, 2024

Respectfully Submitted,

/s/ Howard Siegal
RSM US LLP
Howard Siegal
719 Griswold Street, Suite 820
Detroit, Michigan 48226
Telephone: (313) 335-3900

FREJKA PLLC
Elise S. Frejka
415 East 52nd Street | Suite 3
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Telephone (212) 641-0800
Facsimile (212) 641-0820

Attorneys for RSM US LLP

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 26th day of July 2024, a true and correct copy of the foregoing Amended and Restated Fee Application was served via the Court's electronic case filing system (CM/ECF) to all parties registered to receive such notice in the above-captioned case.

_____/s/ Elise S. Frejka
Elise S. Frejka
Counsel for HSM US LLP

Exhibit A

(Declaration of Howard Siegal)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re:	:	Chapter 11
	:	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹	:	Case No.: 22-10964 (MG)
	:	
Post-Effective Date Debtors.	:	(Jointly Administered)
	:	
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DECLARATION OF HOWARD SIEGAL

I, Howard Siegal, being duly sworn, state the following under penalty of perjury:

1. I am a partner of the firm of RSM US LLP which has an office at 719 Griswold Street, Suite 820, Detroit, MI 48226. I am one of the lead auditors working on the above-captioned chapter 11 case.

2. I have read the foregoing final fee application of RSM (the “**Fee Application**”). To the best of my knowledge, information and belief, the statements contained in the Fee Application are true and correct. In addition, I believe that the Fee Application complies with Local Bankruptcy Rule 2016-1.

3. In connection therewith, I hereby certify that:
- a. to the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are permissible under the relevant rules, court orders, and Bankruptcy Code provisions, except as specifically set forth herein;
 - b. except to the extent disclosed in the Fee Application, the fees and disbursements sought in the Fee Application are billed at rates customarily employed by RSM, or lower than those rates, and generally accepted by RSM’s clients. In addition, none of the professionals seeking compensation

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varied their hourly rates based on the geographic location of the Debtors' case;

- c. RSM is not seeking compensation with respect to reviewing or revising time entries or preparing, reviewing, and revising invoices nor is RSM seeking compensation with respect to time spent reviewing time records to redact privileged or confidential information;
- d. in providing a reimbursable expense, RSM does not make a profit on that expense, whether the service is performed by RSM in-house or through a third-party; and
- e. in accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. § 504, no agreement or understanding exists between RSM and any other person for the sharing of compensation received or to be received for services rendered in or in connection with the above case except as authorized pursuant to the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. All services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: July 26, 2024

Respectfully submitted,

/s/ Howard Siegal

Howard Siegal

Partner of RSM US LLP

Exhibit B

(RSM US LLP Retention Order)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF RSM US LLP AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS IN
POSSESSION AS OF AUGUST 1, 2023, AND (II) GRANTING RELATED RELIEF**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) authorizing the Debtors to employ and retain RSM US LLP (“RSM”) to provide independent audit services to the Debtors, effective as of August 1, 2023, pursuant to the terms and conditions set forth in the Engagement Letter, attached hereto as **Exhibit 1**, as more fully set forth in the Application; and upon the *Declaration of Howard Siegal in Support of the Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of RSM US LLP as Independent Auditor for the Debtors and Effective as of August 1, 2023, and (II) Granting Related Relief* (the “Siegal Declaration”); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

Southern District of New York, entered February 1, 2012; and this Court having the power to enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of these chapter 11 cases in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that RSM does not hold or represent an adverse interest to the Debtors or their estates and is disinterested under section 101(14) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing thereon were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. Pursuant to sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain RSM as audit services provider to the Debtors on the terms and conditions set forth in the Application and the Engagement Letter, effective as of August 1, 2023.
3. The terms and conditions the Engagement Letter, including the compensation provisions, are reasonable terms and conditions of employment and are approved.
4. RSM shall be compensated pursuant to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any other applicable orders of this Court.

5. RSM shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth-hour increments.

6. RSM is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code.

7. RSM shall file monthly, interim, and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letter. RSM’s fixed fees pursuant to the Engagement Letter (and any supplemental Engagement Letters subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code.

8. Notwithstanding anything to the contrary in the Application or the Engagement Letter, RSM will not charge the Debtors’ estates for time spent preparing or reviewing any invoices or time records submitted in support of any fee application or monthly fee statement filed in these chapter 11 cases; *provided* that time spent on privilege analysis related to such fee applications or monthly fee statements may be compensable by the Debtors’ estates; *provided, further* that RSM shall not seek reimbursement from the Debtors’ estates for any fees incurred in defending any of their fee applications in these chapter 11 cases.

9. RSM shall provide ten-business-days’ notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the

Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. To the extent the Debtors and RSM enter into any additional engagement letters or statements of work, the Debtors will file such engagement letters or statements of work with the Court and serve such engagement letters or statements of work upon the U.S. Trustee, counsel for the Committee, and any party requesting notice under Bankruptcy Rule 2002. If any party objects to the additional services to be provided by RSM within fourteen days of such new engagement letters or statements of work being filed and served, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letters shall be deemed approved pursuant to this Order.

11. In the event that, during the pendency of these chapter 11 cases, RSM seeks reimbursement for any attorneys' fees or expenses, the invoices and supporting time records from such attorneys shall be included in the respective fee applications, and such invoices and time records shall be in compliance with the Local Rules and subject to any U.S. Trustee Guidelines and Court approval under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code.

12. RSM will review its files periodically during the pendency of these chapter 11 cases to determine whether any disqualifying conflicts or other circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, RSM will use reasonable efforts to identify

such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

13. Notwithstanding anything in the Application or the Engagement Letter to the contrary, RSM shall (i) to the extent that RSM uses the services of independent contractors, subcontractors, or employees of foreign affiliates or subsidiaries (collectively, the “Contractors”) in these cases, pass-through the cost of such Contractors to the Debtors at the same rate that RSM pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for RSM; and (iv) shall file with the Court such disclosures required by Bankruptcy Rule 2014.

14. To the extent that there may be any inconsistency between the terms of the Application, the Siegal Declaration, the Engagement Letter, and this Order, the terms of this Order shall govern.

15. RSM shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors’ other retained professionals in these chapter 11 cases.

16. The Debtors and RSM are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

17. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

18. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

19. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

IT IS SO ORDERED.

Dated: 10/5/2023
New York, New York

/s/ Martin Glenn
MARTIN GLENN
Chief United States Bankruptcy Judge

Exhibit 1

Engagement Letter

08-Aug-2023

August 4, 2023

Chris Ferraro, Interim CEO
Celsius Mining LLC
50 Harrison St. Suite 209F
Hoboken, NJ 07030

Attention: Chris Ferraro, Interim CEO

The Objective and Scope of the Audit of the Financial Statements

You have requested that RSM US LLP ("RSM", "we", "us", or "our"), audit the financial statements of Celsius Mining LLC (the "Company", "you", or "your"), which comprise the balance sheets as of December 31, 2022, 2021, and 2020, the related statements of operations, changes in equity (deficiency), and cash flows for the years then ending, and the related notes to the financial statements. Our audit will be conducted with the objective of our expressing an opinion on the financial statements. We are pleased to confirm our understanding of this audit engagement by means of this letter ("Engagement Letter"). Our acceptance of this engagement is subject to our satisfactorily completing our normal engagement acceptance procedures, including inquiry of your previous [auditors] [accountants]. We will notify you promptly if we become aware of anything during our acceptance procedures or review of audit documentation that results in our not being able to continue this engagement.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the Public Company Accounting Oversight Board ("PCAOB") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and PCAOB. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and PCAOB, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and PCAOB.

We will also communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential), (c) various matters related to the entity's accounting policies and financial statements, and (d) should any arise, disagreements with management and other serious difficulties encountered in performing the audit.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board of Directors is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

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Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP");
2. For adjusting the financial statements to correct material misstatements relating to accounts or disclosures and affirming to us in its representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
3. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
4. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Shared Responsibilities for Independence

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA"), the PCAOB and the rules and regulations of the Securities and Exchange Commission ("SEC"). The SEC's longstanding view that auditors and their audit clients have a shared responsibility for compliance with auditor independence rules has been reinforced in its October 16, 2020 final rule release, amending certain auditor independence requirements under Rule 2-01 of Regulation S-X ("Rule 2-01"). To enable RSM and the Company to each comply with Rule 2-01, you agree to instruct management to:

1. Implement and maintain policies and procedures to identify and monitor current and potential affiliates of the Company, as defined in Rule 2-01, including the nature, extent and other relevant

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aspects of relationships and services between RSM or our associated entities, including members of our global network, and any such potential affiliates;

2. Provide information with respect to current and potential affiliates, including ownership percentage and materiality assessments, to us on a quarterly basis, or more frequently upon request;
3. Notify us of all planned transactions involving (i) changes in control of the Company or an investor obtaining a 20% or greater ownership in the Company or representation on the Company's Board of Directors, or (ii) investments of 20% or greater in or acquisitions of other entities by the Company, sufficiently in advance of their effective dates to enable the Company and RSM to identify and eliminate potential impermissible services and relationships between RSM or our associated entities and those potential subsidiaries or equity-method investees, prior to the effective dates.

Additionally, because it could impact our independence with respect to the Company if we or one of our associated entities were to provide certain non-audit services to the Company or its affiliates, and because we must obtain your approval before being engaged to provide audit or non-audit services to the Company and its subsidiaries, you agree to instruct management that the Company and its affiliates may not engage RSM or any of our associated entities to provide audit or non-audit services to the Company or any of its affiliates without first obtaining our written permission, and where required, your preapproval.

The SEC also broadly defines the accounting firm to include "all of the organization's departments, divisions, parents, subsidiaries, and associated entities, including those located outside of the United States." Our associated entities have been included in Exhibit A.

If the Company hires in a financial reporting oversight role a current or former partner, principal, or professional employee of RSM or our associated entities who serves or served as a member of the audit engagement team, our independence could be impacted. You agree to inform us prior to soliciting for employment or a position on your Board of Directors a current or former partner, principal, or professional employee of RSM or our associated entities so we may jointly assess the impact of the potential employment on our independence.

You also agree to inform all persons in a financial reporting oversight role (other than outside directors) that they and their immediate family members are not permitted to obtain tax services from RSM or our associated entities.

Reporting

We will issue a written report upon completion of our audit of the Company's financial statements. Our report will be addressed to the Board of Directors of the Company. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Company's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

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Inclusion of Our Reports in Documents or Filings

We understand that the Company intends to include our report in a Form 10 to be filed with the SEC and to make reference to us as experts. In the event we provide consent to such use of our report, not to be unreasonably withheld, the Company agrees to provide us with printer's proofs or masters of all such documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is filed or distributed. The Company agrees to promptly supply us with any comment letter or other communication received from the SEC relating to the financial statements or other information with which our report has been associated and to provide us with a copy of the Company's proposed response for our review before such response is submitted.

The Company agrees that it will not include our reports, or otherwise make reference to us, in any document used in a public or private offering of equity or debt securities without first obtaining our written permission, not to be unreasonably withheld. Any such request is also a matter for which separate arrangements will be necessary. After obtaining our permission, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed, with each approval not to be unreasonably withheld. If, based on our review, we identify no material inconsistencies with our audit, or other misstatements of fact, we will promptly communicate in writing to the Company that we do not object to the inclusion of our report in the offering documents. In the event our auditor/client relationship has been terminated when the Company seeks such consent, we will be under no obligation to grant such consent or approval.

The SEC requires electronic filing of certain information in connection with its Electronic Data Gathering, Analysis and Retrieval ("EDGAR") system. The Company agrees that before filing any document with which we are associated, in electronic format with the SEC or others, the Company will provide us with a printed or electronic copy of the information proposed to be filed. To the extent we grant permission to include our report, we will provide the Company with a signed copy of our report(s), consent(s) and/or other relevant documents after completing our review. These manually signed documents will authorize the use of our name prior to any electronic transmission by you. The SEC requires that you keep copies of these manually signed documents for a period of five years and provide them to the SEC upon request.

Quarterly Review Services

We will perform a review of the interim financial information of the Company as of and for the end of each quarter in the year ending December 31, 2023 and for the corresponding periods of the year ended December 31, 2022 in accordance with the standards of the PCAOB. The objective of a review of interim financial information is to provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform to U.S. GAAP. The review will consist primarily of performing analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the auditing standards of the PCAOB, the objective of which is the expression of an opinion on the financial statements. Accordingly, we will not express an opinion on the interim financial information.

A review includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to: (a) identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and (b) select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform to U.S. GAAP.

A review is not designed to provide assurance on internal control over financial reporting or identify significant deficiencies or material weaknesses. It also is not designed, and cannot be relied upon, to

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disclose errors, fraud or illegal acts, should any exist. However, we will communicate to management and the special committee of the board of Celsius Network Limited (the "Special Committee") any significant deficiencies or material weaknesses that come to our attention and any errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Upon the completion of our review and prior to the filing of the Form 10 or any Form 10-Q, as applicable, we will meet with or otherwise discuss the results of our review with the Special Committee and a representative of financial management of the Company.

We will not issue a review report at the completion of our review. However, SEC regulations require that if the Company includes a representation in documents issued to stockholders, third parties or the SEC that we reviewed the interim information, then our written report must be included with these documents.

If, for any reason, we are unable to complete the interim reviews, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Company's books and records. The Company will determine that all such data, if necessary, will be so reflected. Accordingly, the Company will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Company personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Joel Block, CFO. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Tax Services

Our services under this Engagement Letter do not include services for tax return preparation, tax advice or representation in any tax matter. Nevertheless, we may discuss with you certain tax considerations or provide you with tax information that may be relevant to our audit services. Any such discussions or information would be based upon limited tax research, limited due diligence and limited analysis regarding the underlying facts. Because additional research or a more complete review of the facts could affect our analysis and conclusions, the information provided during these discussions should not be used as the basis for proceeding with any transaction or any tax return reporting. Separate arrangements need to be made for any tax services to be provided in connection with this audit engagement.

Parties' Understandings Concerning Situation Around COVID-19

To the extent any of the services described herein require a party to visit ("Visiting Party") the other party's facilities ("Host Party") in person, the Visiting Party agrees to comply with the Host Party's rules and regulations regarding COVID-19 safety protocols while on the Host Party's premises, provided the Visiting Party is made aware of such rules and regulations. Further, in the event any of the services described herein need to be suspended and/or rescheduled by a party due to the ongoing situation surrounding COVID-19, the party requesting the suspension or rescheduling of the services will provide the other party with prompt written notice of the foregoing. To the extent such suspension and/or rescheduling of the services impacts either the cost of the services or the ability of the Company or RSM to meet any deadlines or timeframes set forth herein, or both, the parties will document this in a written agreement mutually agreed upon and executed by both parties.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals; provided that we will

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receive prior written consent from the Company before incurring direct expenses that exceed \$10,000 in the aggregate. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from Company personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

Our fees, for the following audit services, are estimated to be \$995,000, billed on time and materials basis. This estimate is based on the criteria listed above, and may increase. In the event it appears that fees shall exceed that amount, prior written approval of the Company shall be obtained. This fee estimate excludes our audit services related to the Form 10 procedures, and the NewCo year-end audit. Each of these additional services will be billed separately and on a time and material basis.

Audit services
Audit of December 31, 2020 financial statements
Audit of December 31, 2021 financial statements
Audit of December 31, 2022 financial statements
Quarterly review of March 31, 2023 and 2022 financial statements
Quarterly review of June 30, 2023 and 2022 financial statements
Quarterly review of September 30, 2023 and 2022 financial statements
NewCo opening balance sheet audit

All matters related to the Company's adoption of the new leases standard pursuant to ASC 842 will be accounted for and billed separately.

Use of Subcontractors and Third-Party Products

We may, in our sole discretion, use affiliates of ours or qualified third-party service providers, located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Confidential Information (as such term is defined below) to them. In addition, if necessary to perform the services requested, we may arrange for one or more of the member firms of the RSM International Network (each an "RSM International Network Firm") to provide services to you outside of the United States. Those third-party service providers, affiliates of RSM, and RSM International Network Firms we use to assist us in providing services to you are collectively referred to herein as "Subcontractors." We may share your information, including Confidential Information, with our Subcontractors, within or outside of the United States; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that: (i) our use of Subcontractors may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure; and (ii) an RSM International Network Firm may also share

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with us any information concerning you or your affiliates reasonably necessary for us to perform the services requested under this Engagement Letter. We will be responsible to you for the performance of our Subcontractors, solely as related to the services performed under this Engagement Letter, subject to all limitations and disclaimers set forth herein.

We also may provide services to you using certain third-party hardware, software, equipment, or products (collectively, "Third-Party Products" and each, individually, a "Third-Party Product"). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of you to us, including Confidential Information and Personal Information, within the Third-Party Product's infrastructure and not ours. You further acknowledge that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product (collectively, "EULA(s)") will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

To the extent RSM gives the Company access to a Third-Party Product in connection with the services contemplated herein, the Company agrees to comply with the terms of any applicable EULA for such Third-Party Product, and the Company shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, by the Company, or any user to whom the Company grants access to such Third-Party Product.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from the use of a Third-Party Product.

Use and Ownership; Access to Audit Documentation

For the avoidance of doubt, the Audit Documentation for this engagement is the property of RSM. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of RSM's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by RSM for the Company under this Engagement Letter, or any documents belonging to the Company or furnished to RSM by the Company.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable RSM policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in RSM's form. RSM reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our reasonable and documented professional time and expenses, as well as the reasonable and documented fees and expenses of our counsel, incurred in responding to such requests.

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Confidentiality

RSM and the Company may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, RSM and the Company agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Engagement Letter. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, RSM is permitted to disclose the Company's Confidential Information to RSM's personnel, agents, and representatives to provide the services or exercise its rights under this Engagement Letter or for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "Confidential Information" means, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Engagement Letter.

As used herein, the term "Confidential Information" will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party's possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Disclosing Party's Confidential Information.

The Receiving Party will treat the Disclosing Party's Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Engagement Letter.

Notwithstanding anything stated to the contrary in this Engagement Letter, the Company consents to RSM: (i) using any information or data, including Confidential Information and Personal Information, provided by or on behalf of the Company, or otherwise obtained by RSM in connection with the services provided under this Engagement Letter, to provide the Company with professional services under any other professional services agreement the Company enters into or has entered into with RSM; and (ii) using any information or data provided by or on behalf of the Company, or otherwise obtained by RSM in connection with professional services provided by RSM under another professional service agreement RSM has entered into with the Company, including confidential, personal or other protected information, to provide the services under this Engagement Letter to the Company.

Preexisting Nondisclosure Agreements

In the event that the parties have executed a separate nondisclosure agreement, such agreement shall be terminated as of the effective date of this Engagement Letter and the terms of this Engagement Letter shall apply to the treatment of information shared by the parties hereto.

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Disclosure of Information for Evaluating Independence

RSM is a member of the RSM International Network, a network of independent accounting firms. Each member of the RSM International Network is an independent accounting and advisory firm, each of which practices in its own right. Professional standards require RSM to evaluate auditor independence, taking into consideration both RSM's services to the Company and the Company's affiliates, as defined by Rule 2-01(f)(4) of Regulation S-X and any services to the Company and the Company's affiliates performed by other member firms of RSM International. To permit RSM to comply with these independence rules, the Company agrees that RSM may disclose to and discuss with RSM International and its member firms: (i) the name of any corporation, partnership, trust, limited liability company or other entity for whom RSM or any member of RSM International performs services; (ii) any affiliate relationships between those entities; and (iii) the nature of the services performed. This information will be used solely for the purpose of evaluating the independence of RSM and other RSM International Network Firms.

Data Protection Compliance

Our Privacy Policy ("Privacy Policy") is located on our website at <https://rsmus.com/pages/rsm-us-privacy-policy.html>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

Upon written request, but not more than annually during the term of this Engagement Letter, we will deliver to you a copy of our third-party provided SOC 2 report evidencing the operating effectiveness of our Information Technology ("IT") control environment. Our SOC 2 report and any information we disclose to you concerning our IT control environment shall constitute Confidential Information of RSM and shall be subject to the confidentiality obligations set forth in this Engagement Letter.

Prior to disclosing to us or our Subcontractors or granting us or our Subcontractors with access to your data, you will identify in writing any personal, technical, or other data provided or made accessible to us or our Subcontractors pursuant to this Engagement Letter that may be subject to heightened protections under applicable privacy, cybersecurity, export control, and/or data protection laws, including, but not limited to, protected health information pursuant to the Health Information Portability and Accountability Act of 1996 ("HIPAA"), classified or controlled unclassified information subject to the National Industrial Security Program Operating Manual ("NISPOM") or the Defense Federal Acquisition Regulation Supplement ("DFARS"), or data subject to Export Administration Regulations ("EAR") or International Traffic in Arms Regulations ("ITAR"). Unless otherwise expressly agreed upon and specified in writing by RSM and the Company, you shall not provide us or any of our Subcontractors with access to such data and you shall be responsible for the handling of all such data in connection with the performance of the services requested hereunder, including, but not limited to, the scrubbing, de-identification, de-aggregation, protection, encryption, transfer, movement, input, storage, migration, deletion, copying, processing, and modification of such data.

RSM and the Company acknowledge and agree that they may correspond or convey information and documentation, including Confidential Information and Personal Information, via various forms of electronic transmission, including, but not limited to, Third-Party Products, such as, email, FTP and cloud-based sharing and hosting applications (e.g., portals, data analytics tools, and helpdesk and support ticketing applications), and that neither party has control over the performance, operation, reliability, availability, or security of these electronic transmissions methods. Therefore, neither party will be liable for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, unauthorized disclosure, or alteration of any electronic transmission where the party has used commercially reasonable efforts to protect such information. We offer our clients various platforms for the exchange of information. You hereby agree that you shall be bound by and comply with any and all user terms and conditions made available (whether by link, click-through, or otherwise) with respect to such platforms.

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Personal Information

As used herein, the term "Personal Information" means any personal information, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver's license numbers or state- or province-issued identification card numbers, and health information.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

In the event the services provided hereunder involve Personal Information collected in Canada, you acknowledge that we or our Subcontractors performing services hereunder on our behalf may store, transfer, and/or process such Personal Information in locations and on servers located outside of Canada, including jurisdictions such as the United States whose data protection laws differ from those of Canada. As a result, such Personal Information may be subject to access requests from governments, courts, or law enforcement in those jurisdictions, including the United States, according to the laws in those jurisdictions. Subject to applicable laws in such other jurisdictions, we will use reasonable efforts to require that appropriate protections are in place to require our Subcontractors maintain protections on Personal Information collected in Canada that are equivalent to those that apply in Canada.

Upon your written request, we will enter into a mutually agreed upon agreement relating to the lawful cross-border transfer and processing of Personal Information.

Where we are acting as a service provider under the California Consumer Privacy Act and the California Privacy Rights Act, including as amended or replaced, and the associated regulations ("CCPA"), we (i) will not Sell or Share (as those terms are defined by the CCPA) any Personal Information received from the Company; (ii) will not retain, use, or disclose Personal Information to another business, person, or third party, except for the purpose of maintaining or providing the services or exercising our rights as specified in this Engagement Letter, including to provide Personal Information to advisers or sub-contractors to maintain or provide the services provided under this Engagement Letter, or to the extent such disclosure is required by law. At your written request, and at your cost, we shall reasonably assist you in addressing your obligations under the CCPA with regard to privacy rights requests related to your Personal Information held by us, directly resulting from our business relationship with you. We reserve the right to decline such a request where, as determined in our sole discretion, the request for our assistance could violate or impair a Consumer's (as that term is defined by the CCPA) rights under the CCPA or another applicable law, regulation, or professional or ethical standard. We certify that we understand and will comply with the requirements enumerated in (i) and (ii). For the avoidance of doubt, all permitted uses of Personal Information by service providers that are enumerated in the CCPA are understood to apply to the Personal Information processed by us.

We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws.

If we become aware of an unauthorized acquisition or use of Company-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon

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Celsius Mining LLC
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your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Engagement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner. Our invoices will comply with all requirements under title 11 of the United States Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and any rules and orders promulgated by the United States Bankruptcy Court for the Southern District of New York in the chapter 11 cases captioned *In re Celsius Network LLC, et al.* (Case No. 22-10964).

You may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to us. In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and non-cancelable commitments made by us on your behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of RSM, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Engagement Letter will no

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longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Notwithstanding anything stated to the contrary in this Engagement Letter, the Company acknowledges and consents that we also may utilize Confidential Information and Personal Information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your Confidential Information or Personal Information in a way that would permit the Company or an individual to be identified by third parties without your prior written consent.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The Company shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States or Canada. The Company shall not knowingly cause RSM to violate any sanctions applicable to RSM. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and United Kingdom.

Nothing in this Engagement Letter shall limit the liability of RSM to the Company for any negligence, violation of applicable auditing standards, or other fault in the performance of audit procedures, whether at common law, under the federal securities laws, or pursuant to any applicable state law. Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Notices

Unless otherwise expressly agreed upon by the parties in this Engagement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in this Engagement Letter, or such other address as such party may indicate by a notice delivered to the other party. A copy of any legal notice (e.g., any claimed breach or termination of this Engagement Letter) sent by the Company to RSM shall also be sent to the following address: Office of the General Counsel, RSM US LLP, 200 South Wacker Drive, Suite 3900, Chicago, IL 60606. Except as otherwise expressly provided in this Engagement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and, (iii) if sent by electronic mail (without indication of delivery failure),

Chris Ferraro, Interim CEO
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at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Illinois, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the complete and exclusive statement of agreement between RSM and the Company and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Engagement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Engagement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

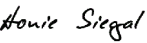
Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

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AGREED TO AND ACKNOWLEDGED BY:

RSM US LLP

DocuSigned by:

ED5BEDA69FE1453...
Howie Siegal, Partner

08-Aug-2023

Confirmed on behalf of Celsius Mining LLC:

DocuSigned by:

1315E92CCA0F408...
Chris Ferraro, Executive Officer

8/8/2023

Date

DocuSigned by:

0DBFF0FF6164426...
Alan Carr, Special Committee Member

8/8/2023

Date

Exhibit A
List of RSM US LLP Associated Entities

Birchtree Financial Services LLC
Risk & Regulatory Consulting, LLC
Rock River Insurance Company, LLC
RSM Canada Consulting LP
RSM Canada GP Inc.
RSM Canada Limited
RSM Canada Operations ULC
RSM Delivery Center (India) Private Limited
RSM US (Germany) GmbH
RSM US (Hong Kong) Limited
RSM US (UK) Ltd.
RSM Canada Holdco LLP
RSM US Consulting (Shanghai) Co. Ltd.
RSM US Insurance Agency Services LLC
RSM US International Holdco One LLC
RSM US International Holdco Two LLC
RSM US International Holdco Three LLC
RSM US International Services, Inc.
RSM US Mexico Consulting, S.C.
RSM Product Sales Holdings LLC
RSM US Product Sales LLC
RSM US SV. Ltda. de C.V.
Wise Consulting Associates, LLC
RSM Canada LLP
RSM US Foundation
RSM International and all of its member firms (attached – Exhibit B)

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Exhibit B
List of RSM US LLP Member Firms

Country	Name
Afghanistan	RSM Avais Hyder Liaquat Nauman, Afghanistan
Afghanistan	RSM Avais Hyder Liaquat Nauman (the RSM member firm in Pakistan)
Albania	RSM ALBANIA
Andorra	RSM Andorra Auditors i Assessors, SL
Argentina	RSM AR S.R.L.
Argentina	RSM Cuyo S.A.
Argentina	RSM Cordoba S.A.
Argentina	RSM Consult.AR S.A.
Argentina	RSM Paraguay S.A.
Argentina	Aprilstar S.A.
Australia	RSM Australia Pty Ltd
Australia	RSM Timor Unipessoal Lda
Australia	RSM Australia Tax Law Pty Ltd
Australia	RSM Digital Australia Pty Ltd
Australia	RSM Corporate Australia Pty Ltd
Australia	RSM Financial Services Australia Pty Ltd
Australia	RSM Australia Partners
Australia	BC Law Pty Ltd
Austria	RSM Austria Wirtschaftsprüfung GmbH
Austria	RSM Austria Steuerberatung GmbH
Austria	RSM Austria Immobilien GmbH
Austria	RSM Austria Global Employer Services GmbH
Austria	RSM Austria Consulting GmbH
Austria	RSM Austria Transaction Services Wirtschaftsprüfung GmbH
Austria	JPS Personalverrechnungs GmbH
Austria	RSM Austria Business Process Improvement Steuerberatung GmbH
Azerbaijan	RSM Azerbaijan LLC
Azerbaijan	RSM Azerbaijan Consulting Group LLC
Azerbaijan	RSM Azerbaijan Consulting and Technology LLC
Bahrain	RSM Bahrain
Bahrain	RSM Auditing and Consulting & Partners (based in Qatar)
Bahrain	Shams Sadeq AL Baharna Auditors and Consultants
Bangladesh	Masih Muhith Haque & Co. Chartered Accountants
Bangladesh	RSM Bangladesh Consulting Ltd.
Belgium	RSM Belgium
Belgium	RSM InterICT SRL/BV

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Belgium	RSM InterTransactions SRL/BV
Belgium	RSM InterSustainability SRL/BV
Belgium	RSM Belgie
Belgium	RSM reviseurs d'entreprises - bedrijfsrevisoren SRL/BV
Belgium	RSM Belgique
Belgium	RSM InterTax
Belgium	RSM InterAudit SRL/BV
Belgium	RSM InterFiduciaire SRL/BV
Belgium	RSM België
Belgium	RSM InterPay
Belgium	RSM IT Advisory BVBA
Belgium	RSM Corporate Finance
Botswana	RSM Botswana
Botswana	RSM (Botswana) Consulting (Pty) Ltd
Botswana	RSM Botswana Software Proprietary Limited
Botswana	RSM (Botswana) Professional Services Proprietary Limited
Botswana	Royal Training Consultants (Pty) Ltd trading as Businesoft Sysems
Brazil	RSM Brasil BPO S/S
Brazil	RSM Brasil Corporate Consultores Ltda
Brazil	RSM Brasil Solution Servicos de Apoio Administrativo
Brazil	RSM Brasil Consultores Associados Sociedade Simples Ltda
Brazil	RSM Brasil Auditores Independentes
Brazil	RSM Brasil BPS SP Servicos Contabeis Ltda
Brazil	RSM ACAL Auditores Independentes S/S
Brazil	RSM Brasil Tax Consultoria Empresarial Ltda
Brazil	Pollvo Licenciamento e Desenvolvimento de Software Ltda
Brazil	RSM ACAL Auditoria e Consultoria S/S
Brazil	EASY SIGN CERTIFICACAO DIGITAL LTDA.
Brazil	PORTAL SPED BRASIL E SERVICOS LTDA
Brazil	MVC CONSULTING AUDITORIA E CONSULTORIA LTDA
Brazil	RSM BRASIL SP BOT TECNOLOGIA LTDA
Brazil	ACCOUNT BANK TECNOLOGIA LTDA
Brazil	RSM Brasil Serviços Complementares Ltda.
Brazil	HUBCOUNT TECNOLOGIA LTDA
Brazil	RSM Brasil Consultoria Contabil e Tributaria Ltda
Bulgaria	RSM BG Ltd.
Canada	RSM Canada Alliance
Canada	RSM Canada LLP
Cayman Islands	RSM Cayman Ltd.
Cayman Islands	RSM Professional Services (Cayman) Ltd.
Channel Islands	RSM Channel Islands Group Limited

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Channel Islands	RSM (CI) Audit Limited
Channel Islands	RSM Jersey Limited
Channel Islands	RSM Channel Islands (Audit) Limited
Channel Islands	RSM Channel Islands Services Limited
Channel Islands	RSM Channel Islands Limited
Chile	RSM Chile SpA
Chile	RSM Chile Magnus Technology SPA
Chile	RSM Chile Auditores y Consultores SpA
Chile	Magnus Technology Services SpA
Chile	Auren Group SpA
China	RSM China CPA LLP - English name 容诚会计师事务所 Chinese name
China	RSM Xiamen Consulting Co., Ltd. / 厦门容诚企业咨询有限公司
China	Anhui RSM Tax Ltd. 安徽容诚税务师事务所有限公司
China	Jiangsu RSM Tax Ltd. / 江苏容诚税务师事务所有限公司
China	RSM China (Liaoning) Certified Tax Agents Limited Corporation (辽宁容诚税务师事务所有限公司)
China	Xiamen RSM Tax Ltd / 容诚税务师事务所(厦门)有限公司
China	Suzhou RSM Tax Ltd. / 容诚(苏州)税务师事务所有限公司
China	Shanghai RSM Tax Ltd. / 上海容诚税务师事务所有限公司
China	RSM Shanghai Consulting Co., Ltd / 上海容诚企业咨询有限公司
China	RSM China (Shenzhen) Certified Tax Agents Limited Corporation (容诚 (深圳) 税务师事务所有限公司)
China	RSM China (Beijing) Certified Tax Agents Limited Corporation (容诚税务师事务所 (北京) 有限公司)
China	RSM China (Guangzhou) Certified Tax Agents Limited Corporation (容诚税务师事务所 (广州) 有限公司)
China	RSM China (Guangxi) Certified Tax Agents Limited Corporation (广西容诚税务师事务所有限公司)
China	RSM Consultants (Beijing) Co., Ltd (容诚咨询 (北京) 有限公司)
China	Xiamen Tianjian Zhida Tax Ltd. / 厦门天健致达税务师事务所有限公司
China	Anhui Huapu Construction Cost Consultation Co., Ltd.
China	Liaoning Tianjian Construction Cost Consultation Co., Ltd.
China	Anhui Huapu Tax Consultation Co., Ltd
China	Accountstaff Hangzhou Co., Ltd
China	SBA Stone Forest Limited
China	SBA Stone Forest Corporate Advisory (Shanghai) Co. Ltd

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China	SBA Stone Forest HR Service (Shanghai) Co., Ltd
China	SBA Stone Forest CPA Co. Ltd
China	AG China (Shanghai) Pte Ltd
China	SBA Stone Forest CPA (Beijing) General Partnership
Colombia	RSM Colombia SAS
Colombia	RSM Colombia Auditores SAS
Colombia	RSM Colombia BPO & Consulting SAS
Colombia	RSM Colombia-BG SAS
Colombia	RSM Colombia-Tax & Legal SAS
Colombia	RSM Colombia-CA SAS
Costa Rica	RSM Costa Rica Audit Tax and Consulting Services Sociedad Anónima
Costa Rica	RSM Costa Rica Servicios Contables de San Jose, Limitada
Croatia	RSM Croatia d.o.o.
Cyprus	RSM Cyprus Limited
Cyprus	RSM Cyprus People Services Ltd
Czech Republic	RSM CZ a.s.
Czech Republic	RSM SK s. r. o. (based in Slovakia)
Czech Republic	RSM Technology CZ s.r.o.
Czech Republic	RSM Payroll Solutions CZ s.r.o.
Czech Republic	RSM Consulting SK s.r.o. (based in Slovakia)
Denmark	RSM Danmark Statsautoriseret Revisionspartnerselskab
Dominican Republic	RSM Dominicana, S.R.L.
Egypt	RSM Egypt
Egypt	RSM Egypt Training Academy
Egypt	RSM Egypt - Consulting and Financial Process Outsourcing
Egypt	RSM Egypt Financial Advisory
Egypt	RSM Egypt - Chartered Accountants Magdy Hashish & Partners
El Salvador	RSM El Salvador, Ltda. de C.V.
Eswatini	RSM Eswatini
Eswatini	RSM Eswatini Consulting (Proprietary) Limited
France	RSM France
France	CSC Limited
France	RSM NIMES
France	ALAIN MARTIN ET ASSOCIES
France	GIE RSM RHONE-ALPES
France	RSM Réunion Nord
France	GIE RSM PARIS
France	GIE RSM OUEST
France	GIE RSM EST
France	GIE RSM MEDITERRANEE
France	RSM OUEST AUDIT

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France	RSM EST
France	RSM PARIS Services
France	RSM PACA
France	RSM PARIS
France	RSM MEDITERRANEE
France	RSM Réunion Mayotte
France	RSM Mayotte Expertise
France	RSM RHONE-ALPES
France	RSM OUEST
France	RSM BEAUJOLAIS VAL DE SAONE
France	RSM PAYS DE SAVOIE
France	RSM NIGER
France	RSM HOLDING FRANCE
France	RSM GRENOBLE DAUPHINE
France	RSM GARD
France	RSM France RH
France	RSM Réunion Expertise
France	RSM Réunion Mayotte Audit
France	RSM Réunion Sud
France	GECIA EXPERTISE COMPTABLE
France	RSM OI EXPERTISE
France	RSM OI AUDIT
France	RSM OI MAYOTTE SAS
France	BusinessCool
France	RSM OM SUD
France	COMPTA CONSEILS EXPERTS ASSOCIÉS
France	RSM OM NORD
France	RSM OM SAS
Georgia	RSM Georgia LLC / არსემ საქართველო
Georgia	RSM Georgia Solutions LLC
Germany	RSM GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
Germany	RSM Legal GmbH Rechtsanwalts-gesellschaft
Germany	RSM Risk Consulting Germany GmbH & Co. KG
Germany	RSM DE Technology & Management Consulting GmbH
Gibraltar	RSM Gibraltar Group
Gibraltar	RSM Gibraltar Limited
Gibraltar	RSM Fiduciary (Gibraltar) Limited
Gibraltar	RSM Audit (Gibraltar) Limited
Gibraltar	RSM Fund Services (Gibraltar) Limited
Greece	RSM Greece Certified Auditors and Management Consultants SA
Greece	RSM Greece Business Advisors Ltd.

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Guatemala	Orellana Sánchez, Sazo & Asociados, S.C
Guatemala	RSM Guatemala BPO, S.A.
Honduras	RSM Honduras, S. de R.L. de C.V.
Hong Kong	RSM Hong Kong
Hong Kong	RSM Corporate Advisory (Hong Kong) Limited
Hong Kong	RSM Tax Advisory (Hong Kong) Limited
Hong Kong	RSM Capital (Hong Kong) Limited
Hong Kong	RSM Consulting (Hong Kong) Limited
Hungary	RSM Hungary Plc.
Hungary	RSM Connect Tax Hungary Ltd.
Hungary	RSM DTM International VAT Services Ltd.
Hungary	RSM Hungary Könyvvizsgáló Zrt. (RSM Hungary Auditing Priv. Co. Ltd.)
Hungary	RSM Audit Hungary Zrt.
Hungary	Nextum Kft.
Hungary	RSM Szűcs & Partnerei Ügyvédi Iroda
Hungary	Szűcs & Partnerei Ügyvédi Társulás
India	Suresh Surana & Associates LLP
India	RSM Astute Consulting Pvt. Ltd.
India	RSM Astute Consulting (Chennai) Pvt. Ltd.
India	RSM Astute Consulting India LLP
India	RSM Consulting India Pvt. Ltd.
India	RSM GC Advisory Services Pvt. Ltd.
India	Suresh Surana & Associates
India	RSM Astute Consulting Ahmedabad LLP
India	RSM Astute Consultech Pvt. Ltd.
Indonesia	RSM Indonesia
Indonesia	Amir Abadi Jusuf, Aryanto, Mawar & Rekan, Registered Public Accountants
Indonesia	PT RSM Indonesia Konsultan
Indonesia	PT RSM Indonesia Mitradaya
Indonesia	PT RSM Indonesia Mitradana
Ireland	RSM Ireland Business Advisory Limited
Israel	RSM Shiff Hazenfratz & Co.
Israel	RSM Shiff Hazenfratz & Co. Control & Risk Management / שיף הזנפרץ ושות' / RSM יעוץ, בקרה וניהול סיכונים
Italy	RSM Società di Revisione e Organizzazione Contabile S.p.A.
Italy	RSM Italy Tax Legal & Advisory Srl
Italy	RSM Italy Accounting Milano Srl
Italy	RSM Italy Corporate Finance S.r.l.
Italy	RSM Legal Italia STA a r.l.
Italy	RSM Italy M&A Advisory Srl

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Italy	RSM Italy Accounting Roma Srl
Italy	RSM Italy Scarl
Italy	RSM Studio Tributario e Societario – Roma
Italy	RSM Studio Tributario e Societario – Milano
Italy	RSM Studio Palea Lauri Gerla - Milano
Italy	RSM Studio Palea Lauri Gerla Holding Srl
Italy	RSM Italy Tax & Advisory S.R.L.
Italy	RSM Studio Palea Lauri Gerla - Roma
Japan	RSM Seiwa (English name) RSM 清和監査法人
Japan	RSM Japan Tax Co.
Japan	RSM Shiodome Partners Limited RSM 汐留パートナーズ株式会社
Japan	RSM Shiodome Partners SR Co. RSM 汐留パートナーズ社会保険労務士法人
Japan	RSM Shiodome Partners JS Co. RSM 汐留パートナーズ司法書士法人
Japan	Shiodome Business Solutions Limited 汐留ビジネスソリューションズ株式会社
Japan	RSM Shiodome Partners Tax Co. RSM 汐留パートナーズ税理士法人
Japan	RSM Seiwa Consulting Co., Ltd / RSM清和コンサルティング株式会社)
Japan	Shiodome Partners (Philippines) Inc.
Japan	RSM Shiodome Partners AS Co. RSM 汐留パートナーズ行政書士法人
Japan	Shiodome Partners JS Co. 汐留パートナーズ司法書士法人
Japan	Shiodome Partners AS Co. 汐留パートナーズ行政書士法人
Japan	Shiodome Partners SR Co. 汐留パートナーズ社会保険労務士法人
Japan	Shiodome Partners Tax Co. 汐留パートナーズ税理士法人
Japan	Shiodome Partners Limited 汐留パートナーズ株式会社
Japan	Seiwa Consulting Co., Ltd / (清和コンサルティング株式会社)
Jordan	Arabian Professional Group / (المجموعة المهنية العربية)
Jordan	Integrated Consulting Services / (الخدمات الاستشارية المترابطة)
Kazakhstan	TOO "RSM Qazaqstan"
Kazakhstan	TOO "RSM Qazaqstan Advisory"
Kazakhstan	RSM Kazakhstan Partnership

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Kenya	RSM Eastern Africa LLP
Kenya	RSM Eastern Africa, Tanzania
Kenya	RSM (Eastern Africa) Consulting Ltd., Kenya
Kenya	RSM Eastern Africa, Uganda
Kenya	RSM (Eastern Africa) Consulting Ltd., Tanzania
Kenya	RSM (Eastern Africa) Consulting Ltd., Uganda
Korea (Republic of)	Shinhan Accounting Corporation
Kosovo	RSM Kosovo Sh.p.k.
Kosovo	RSM Kosovo Consulting SH.P.K.
Kosovo	RSM Albania
Kuwait	RSM Albazie & Co.
Kuwait	RSM Al Bazie Management Consulting & Economic Company WLL (also known as RSM Albazie Consulting W.L.L.)
Kyrgyzstan	RSM KGZ Limited Liability Company («PCM КейДжизет» Жоопкерчилиги чектелген коому)
La Reunion	RSM Réunion Audit
La Reunion	RSM OI Audit
Lebanon	RSM Lebanon
Luxembourg	RSM Tax & Accounting Luxembourg
Luxembourg	RSM Fund Management Luxembourg
Luxembourg	RSM Financial Services Luxembourg
Luxembourg	RSM Cosal Luxembourg
Luxembourg	RSM Audit Luxembourg, société à responsabilité limitée
Macedonia (Republic of North)	RSM MAKEDONIJA DOOEL Skopje / PCM МАКЕДОНИЈА ДООЕЛ Скопје
Macedonia (Republic of North)	RSM IT MAKEDONIJA DOOEL Skopje. (PCM ИТ МАКЕДОНИЈА ДООЕЛ Скопје)
Macedonia (Republic of North)	Lawyer Iva Hot Skopje - Адвокат Ива Хот Скопје
Malaysia	RSM Malaysia PLT
Malaysia	RSM BPO (Malaysia) Sdn. Bhd.
Malaysia	RSM Outsourcing (Malaysia) Sdn. Bhd.
Malaysia	RSM IT Solutions (Malaysia) Sdn. Bhd.
Malaysia	RSM IT Capital (Malaysia) Sdn. Bhd.
Malaysia	RKT Tax Services (KL) Sdn. Bhd.
Malaysia	RSM RKT Group Sdn. Bhd.
Malaysia	RSM Tax Consultants (Malaysia) Sdn. Bhd.
Malaysia	RKT Tax Consultants Sdn. Bhd.
Malaysia	RKT Tax Services Sdn. Bhd.
Malaysia	RSM SBA (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Restructuring (Malaysia) Sdn. Bhd.

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Malaysia	RSM Corporate Consulting (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Strategies (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Advisory (Malaysia) Sdn. Bhd.
Malaysia	RSM Malaysia
Malaysia	Quest BPO Sdn Bhd
Malaysia	PayrollServe Malaysia Sdn Bhd
Malaysia	Stone Forest Malaysia Sdn Bhd
Malta	RSM Malta
Malta	RSM Malta Talent Management Services Limited
Malta	RSM Malta Advisory Limited
Malta	RSM Malta VFA Limited
Mauritius	RSM (Mauritius) Consulting Ltd.
Mauritius	RSM (Mauritius) LLP
Mauritius	RSM (Mauritius)
Mayotte	RSM Mayotte
Mayotte	RSM OI MAYOTTE SAS
Mexico	RSM Mexico Bogarín S. C.
Mexico	Personal Especializado UTIL SA de CV
Mexico	Util Soluciones en Recursos Humanos S.A. de Cv.
Mexico	Grupo de Trabajo SAC S de RL de CV
Mexico	RSM MX SERCORP CDMX 1, S.C.
Mexico	Servicio y Mantenimiento H8 SA de CV
Mexico	CONTADORES FPA, S.C.
Mexico	Knoa Software Latin America (is in the process of changing its name to Tecnología Avanzada MSM SA de CV)
Mexico	WITT RGA CONSULTORES, S.C.
Morocco	RSM Morocco
Mozambique	RSM Moçambique, Lda.
Netherlands	RSM Netherlands Holding N.V.
Netherlands	RSM Netherlands Corporate Finance B.V.
Netherlands	RSM Netherlands Technology Consulting B.V.
Netherlands	RSM Nederland Interim Services N.V.
Netherlands	RSM Netherlands (VAT Services) B.V
Netherlands	RSM Netherlands Business Consulting Services B.V.
Netherlands	RSM Netherlands Audit B.V.
Netherlands	RSM Netherlands Loonadviesgroep B.V.
Netherlands	RSM Netherlands Financial Advisory Services B.V.
Netherlands	RSM Netherlands Evaluent B.V.
Netherlands	RSM Netherlands Belastingadviseurs N.V.
Netherlands	RSM Netherlands (GRC) Consultancy B.V.
Netherlands	RSM Netherlands Due Diligence Services B.V.

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Netherlands	RSM Netherlands Accountants N.V.
Netherlands	RSM Netherlands IT Audit B.V.
Netherlands	RSM Nederland Holding N.V.
Netherlands	RSM Netherlands Consultancy B.V.
Netherlands	RSM Bedrijfsfinancieringen B.V.
Netherlands	RSM Nederland Risk Advisory Services B.V.
Netherlands	RSM Loonadviesgroep B.V.
Netherlands	RSM Financial Advisory Services B.V.
Netherlands	RSM Evaluent BV
Netherlands	D.V.A.T.S B.V.
New Zealand	RSM New Zealand Group Limited
New Zealand	RSM New Zealand (Auckland North)
New Zealand	RSM Hades Trustee Limited
New Zealand	RSM New Zealand (Auckland)
New Zealand	RSM Hayes Audit
New Zealand	RSM Hayes Audit Ltd
New Zealand	RSM New Zealand Auckland (North) Limited
New Zealand	RSM New Zealand (Auckland) Limited
New Zealand	RSM Mercer Family Trustee Limited
Nicaragua	RSM Nicaragua, S.A
Niger	RSM NIGER
Norway	RSM Norge AS
Norway	RSM Norge Kompetanse AS
Norway	RSM Advokatfirma AS
Oman	George Mathew LLC
Pakistan	Avais Chartered Accountants
Pakistan	Avais Hyder Liaquat Nauman (based in Afghanistan)
Pakistan	RSM Avais Hyder Liaquat Nauman
Pakistan	RSM Pakistan (Pvt.) Limited
Panama	RSM Panama, S.A.
Paraguay	RSM Paraguay S.A.
Paraguay	Aprilstar S.A.
Peru	RSM PERU S.A.C.
Peru	Panez, Chacaliaza & Asociados S.C.R. Ltda.
Philippines	Reyes Tacandong & Co.
Poland	RSM Poland Audyt Sp. z o.o.
Poland	RSM Poland Technology Sp. z o.o.
Poland	RSM Poland Legal Sp. z o.o.
Poland	RSM Poland Fiscal Representation Sp. z o.o. sp. K
Poland	RSM Poland Sp. z o.o.
Poland	RSM Poland Fiscal Representation Sp. z o. o.

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Poland	RSM Poland Spółka z ograniczoną odpowiedzialnością spółka komandytowa (RSM Poland sp. z o.o. sp. k.)
Poland	RSM Poland Spółka Doradztwa Podatkowego S.A.
Portugal	RSM & Associados - Sroc, Lda
Portugal	RSM Audiconsulte - Consultoria, Lda
Puerto Rico	RSM Puerto Rico
Puerto Rico	Vila del Corral y Compañía S.A.
Puerto Rico	RSM Dominicana, S. R. L.
Qatar	RSM Auditing and Consulting & Partners
Qatar	Shams Sadeq AL Baharna Auditors and Consultants
Romania	RSM Romania SRL
Saudi Arabia	RSM Allied Accountants Professional Services Company المهنية شركة المحاسبين المتحدون للاستشارات
Saudi Arabia	R.S.M. Technology for information technology company شركة ار اس ام تكنولوجي لتقنية
Serbia	RSM Serbia d.o.o. Beograd
Serbia	RSM Advisory d.o.o. Beograd
Singapore	RSM Chio Lim LLP
Singapore	Stone Forest Pte Ltd
Singapore	Pactech Engineering Pte Ltd
Singapore	Stone Forest CorpServe Pte Ltd
Singapore	SF Consulting Pte Ltd
Singapore	RSM Tax Pte Ltd
Singapore	RSM Risk Advisory Pte Ltd
Singapore	RSM Corporate Advisory Pte Ltd
Singapore	Stone Forest Accountserve Pte Ltd
Singapore	Stone Forest IT Pte Ltd
Singapore	SBA Stone Forest (China) Pte Ltd
Slovakia	RSM SK s. r. o.
Slovakia	RSM Consulting SK s. r. o.
South Africa	RSM SA Consulting (Pty) Ltd
South Africa	RSM South Africa Inc.
South Africa	RSM SA Trustees (Pty) Limited
Spain	RSM Spain Professional Corporation S.L.P.
Spain	RSM Spain Consultores, S.L.
Spain	WHERE2RETAIL, LDA
Spain	RSM Spain Corporate Finance, SL
Spain	RSM Spain Servicios Administrativos, SL
Spain	RSM Spain Asesores Legales y Tributarios, SLP
Spain	RSM Andorra Auditors i Assessors, SL
Spain	RSM Spain Auditores, SLP

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Spain	RSM Spain Holding Company, SL
Spain	RSM Spain Holding Company SL
Sweden	RSM Sverige AB
Sweden	RSM Göteborg AB
Sweden	RSM Stockholm Holding AB
Sweden	RSM Roslagen AB
Sweden	RSM Göteborg KB
Sweden	RSM Stockholm AB
Switzerland	RSM Switzerland AG
Switzerland	RSM Audit Switzerland SA
Switzerland	RSM Swiss KMU GmbH
Switzerland	PASCAL SIGRIST TREUHAND GmbH
Taiwan	RSM Taiwan (English name) 廣信益群聯合會計師事務所(Chinese name)
Taiwan	廣益管理顧問股份有限公司/ Kwang-I Management Consulting Co.
Tajikistan	RSM Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Тоҷикистон» (ЧДММ «PCM Тоҷикистон»)
Tajikistan	RSM KGZ Limited Liability Company «PCM КейДжиЗет» Жоопкерчилиги чектелген коому Общество с ограниченной ответственностью «PCM КейДжиЗет»
Tajikistan	RSM Outsource Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Аутсорс Тоҷикистон» (ЧДММ «PCM Аутсорс Тоҷикистон»)
Tajikistan	RSM Legal Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Лигал Тоҷикистон» (ЧДММ «PCM Лигал Тоҷикистон»)
Tanzania	RSM Eastern Africa, Tanzania
Thailand	RSM (Thailand) Limited
Thailand	RSM Audit Services (Thailand) Limited
Thailand	RSM Recruitment (Thailand) Limited
Turkey	RSM TURKEY YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	RSM TURKEY DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	RSM TURKEY KURUMSAL DANIŞMANLIK ANONİM ŞİRKETİ
Turkey	RSM TURKEY ULUSLARARASI BAĞIMSIZ DENETİM ANONİM
Turkey	RSM TURKEY SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN ULUSLARARASI BAGIMSIZ DENETİM ANONİM ŞİRKETİ
Turkey	ARKAN ARKAN YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN KURUMSAL DANISMANLIK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Uganda	RSM Eastern Africa, Uganda
Ukraine	"RSM UKRAINE" Limited Liability Company
Ukraine	"RSM UKRAINE AUDIT" LIMITED LIABILITY COMPANY

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Ukraine	"RSM UKRAINE SERVICE" Limited Liability Company
United Arab Emirates	RSM Dahman Auditors
United Arab Emirates	RSM AE Technology L.L.C.
United Arab Emirates	RSM Dahman Management Consultancy
United Arab Emirates	RSM Dahman Accountants LLP
United Kingdom	RSM UK Group LLP
United Kingdom	RSM UK Foundation
United Kingdom	RSM UK Consulting Solutions Limited
United Kingdom	RSM UK Legal LLP
United Kingdom	RSM UK Executive Services LLP
United Kingdom	RSM UK PBT Trustee Limited
United Kingdom	RSM UK SIP Trustees Limited
United Kingdom	RSM UK Audit LLP
United Kingdom	RSM UK Pension Trustees Limited
United Kingdom	RSM UK Creditor Solutions LLP
United Kingdom	RSM UK Holdings Limited
United Kingdom	RSM Northern Ireland (UK) Limited
United Kingdom	RSM & Co (UK) Limited
United Kingdom	RSM UK Tax and Advisory Services LLP
United Kingdom	RSM UK Tax and Accounting Limited
United Kingdom	RSM UK Risk Assurance Services LLP
United Kingdom	RSM UK Restructuring Advisory LLP
United Kingdom	RSM UK Management Limited
United Kingdom	RSM UK Corporate Finance LLP
United Kingdom	RSM UK Consulting LLP
United Kingdom	RSM UK Employer Services Limited
United Kingdom	Baker Tilly Executive Services Limited
United Kingdom	Baker Tilly Creditor Services LLP
United Kingdom	RSM Employer Services Limited
United Kingdom	First Hosted Limited (FHL)
United Kingdom	RSM Pension Trustees Limited
United Kingdom	RSM Restructuring Advisory LLP
United Kingdom	RSM Legal LLP
United Kingdom	RSM Risk Assurance Services LLP
United Kingdom	RSM Tax and Advisory Services LLP
United Kingdom	RSM Corporate Finance LLP
United States of America	RSM US LLP
United States of America	RSM US Alliance
United States of America	RSM Delivery Center (India) Pvt. Ltd.
United States of America	RSM US (Germany) GmbH
United States of America	RSM US (Hong Kong) Limited

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United States of America	RSM US (UK) Ltd.
United States of America	RSM US Product Sales LLC
United States of America	RSM US Canada Holdco LLP
United States of America	RSM Canada Operations ULC
United States of America	RSM Canada Consulting LP
United States of America	RSM Canada Limited
United States of America	RSM US SV, Ltda. de C.V.
United States of America	RSM US Consulting (Shanghai) Co. Ltd./罗绅美商务咨询(上海)有限公司
United States of America	RSM Canada GP Inc.
United States of America	RSM US International Holdco One LLC
United States of America	RSM US International Holdco Two LLC
United States of America	RSM US Product Sales Holdings LLC
United States of America	RSM US International Services, Inc.
United States of America	RSM US International Holdco Three LLC
United States of America	RSM US Mexico Consulting, S.C.
United States of America	Risk & Regulatory Consulting, LLC
Uruguay	RSM Uruguay S.A.
Uruguay	RSM Paraguay S.A.
Uruguay	RSM Corporate Uruguay S.A.
Uruguay	Aprilstar S.A.
Venezuela	RSM Venezuela
Vietnam	RSM Vietnam Auditing and Consulting Co., Ltd
Zambia	RSM Zambia Chartered Accountants

Exhibit C
(RSM US LLP Engagement Letter)

08-Aug-2023

August 4, 2023

Chris Ferraro, Interim CEO
Celsius Mining LLC
50 Harrison St. Suite 209F
Hoboken, NJ 07030

Attention: Chris Ferraro, Interim CEO

The Objective and Scope of the Audit of the Financial Statements

You have requested that RSM US LLP ("RSM", "we", "us", or "our"), audit the financial statements of Celsius Mining LLC (the "Company", "you", or "your"), which comprise the balance sheets as of December 31, 2022, 2021, and 2020, the related statements of operations, changes in equity (deficiency), and cash flows for the years then ending, and the related notes to the financial statements. Our audit will be conducted with the objective of our expressing an opinion on the financial statements. We are pleased to confirm our understanding of this audit engagement by means of this letter ("Engagement Letter"). Our acceptance of this engagement is subject to our satisfactorily completing our normal engagement acceptance procedures, including inquiry of your previous [auditors] [accountants]. We will notify you promptly if we become aware of anything during our acceptance procedures or review of audit documentation that results in our not being able to continue this engagement.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the Public Company Accounting Oversight Board ("PCAOB") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and PCAOB. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and PCAOB, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and PCAOB.

We will also communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential), (c) various matters related to the entity's accounting policies and financial statements, and (d) should any arise, disagreements with management and other serious difficulties encountered in performing the audit.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board of Directors is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

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Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP");
2. For adjusting the financial statements to correct material misstatements relating to accounts or disclosures and affirming to us in its representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
3. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
4. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Shared Responsibilities for Independence

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA"), the PCAOB and the rules and regulations of the Securities and Exchange Commission ("SEC"). The SEC's longstanding view that auditors and their audit clients have a shared responsibility for compliance with auditor independence rules has been reinforced in its October 16, 2020 final rule release, amending certain auditor independence requirements under Rule 2-01 of Regulation S-X ("Rule 2-01"). To enable RSM and the Company to each comply with Rule 2-01, you agree to instruct management to:

1. Implement and maintain policies and procedures to identify and monitor current and potential affiliates of the Company, as defined in Rule 2-01, including the nature, extent and other relevant

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aspects of relationships and services between RSM or our associated entities, including members of our global network, and any such potential affiliates;

2. Provide information with respect to current and potential affiliates, including ownership percentage and materiality assessments, to us on a quarterly basis, or more frequently upon request;
3. Notify us of all planned transactions involving (i) changes in control of the Company or an investor obtaining a 20% or greater ownership in the Company or representation on the Company's Board of Directors, or (ii) investments of 20% or greater in or acquisitions of other entities by the Company, sufficiently in advance of their effective dates to enable the Company and RSM to identify and eliminate potential impermissible services and relationships between RSM or our associated entities and those potential subsidiaries or equity-method investees, prior to the effective dates.

Additionally, because it could impact our independence with respect to the Company if we or one of our associated entities were to provide certain non-audit services to the Company or its affiliates, and because we must obtain your approval before being engaged to provide audit or non-audit services to the Company and its subsidiaries, you agree to instruct management that the Company and its affiliates may not engage RSM or any of our associated entities to provide audit or non-audit services to the Company or any of its affiliates without first obtaining our written permission, and where required, your preapproval.

The SEC also broadly defines the accounting firm to include "all of the organization's departments, divisions, parents, subsidiaries, and associated entities, including those located outside of the United States." Our associated entities have been included in Exhibit A.

If the Company hires in a financial reporting oversight role a current or former partner, principal, or professional employee of RSM or our associated entities who serves or served as a member of the audit engagement team, our independence could be impacted. You agree to inform us prior to soliciting for employment or a position on your Board of Directors a current or former partner, principal, or professional employee of RSM or our associated entities so we may jointly assess the impact of the potential employment on our independence.

You also agree to inform all persons in a financial reporting oversight role (other than outside directors) that they and their immediate family members are not permitted to obtain tax services from RSM or our associated entities.

Reporting

We will issue a written report upon completion of our audit of the Company's financial statements. Our report will be addressed to the Board of Directors of the Company. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Company's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

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Inclusion of Our Reports in Documents or Filings

We understand that the Company intends to include our report in a Form 10 to be filed with the SEC and to make reference to us as experts. In the event we provide consent to such use of our report, not to be unreasonably withheld, the Company agrees to provide us with printer's proofs or masters of all such documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is filed or distributed. The Company agrees to promptly supply us with any comment letter or other communication received from the SEC relating to the financial statements or other information with which our report has been associated and to provide us with a copy of the Company's proposed response for our review before such response is submitted.

The Company agrees that it will not include our reports, or otherwise make reference to us, in any document used in a public or private offering of equity or debt securities without first obtaining our written permission, not to be unreasonably withheld. Any such request is also a matter for which separate arrangements will be necessary. After obtaining our permission, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed, with each approval not to be unreasonably withheld. If, based on our review, we identify no material inconsistencies with our audit, or other misstatements of fact, we will promptly communicate in writing to the Company that we do not object to the inclusion of our report in the offering documents. In the event our auditor/client relationship has been terminated when the Company seeks such consent, we will be under no obligation to grant such consent or approval.

The SEC requires electronic filing of certain information in connection with its Electronic Data Gathering, Analysis and Retrieval ("EDGAR") system. The Company agrees that before filing any document with which we are associated, in electronic format with the SEC or others, the Company will provide us with a printed or electronic copy of the information proposed to be filed. To the extent we grant permission to include our report, we will provide the Company with a signed copy of our report(s), consent(s) and/or other relevant documents after completing our review. These manually signed documents will authorize the use of our name prior to any electronic transmission by you. The SEC requires that you keep copies of these manually signed documents for a period of five years and provide them to the SEC upon request.

Quarterly Review Services

We will perform a review of the interim financial information of the Company as of and for the end of each quarter in the year ending December 31, 2023 and for the corresponding periods of the year ended December 31, 2022 in accordance with the standards of the PCAOB. The objective of a review of interim financial information is to provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform to U.S. GAAP. The review will consist primarily of performing analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the auditing standards of the PCAOB, the objective of which is the expression of an opinion on the financial statements. Accordingly, we will not express an opinion on the interim financial information.

A review includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to: (a) identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and (b) select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform to U.S. GAAP.

A review is not designed to provide assurance on internal control over financial reporting or identify significant deficiencies or material weaknesses. It also is not designed, and cannot be relied upon, to

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disclose errors, fraud or illegal acts, should any exist. However, we will communicate to management and the special committee of the board of Celsius Network Limited (the "Special Committee") any significant deficiencies or material weaknesses that come to our attention and any errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Upon the completion of our review and prior to the filing of the Form 10 or any Form 10-Q, as applicable, we will meet with or otherwise discuss the results of our review with the Special Committee and a representative of financial management of the Company.

We will not issue a review report at the completion of our review. However, SEC regulations require that if the Company includes a representation in documents issued to stockholders, third parties or the SEC that we reviewed the interim information, then our written report must be included with these documents.

If, for any reason, we are unable to complete the interim reviews, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Company's books and records. The Company will determine that all such data, if necessary, will be so reflected. Accordingly, the Company will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Company personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Joel Block, CFO. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Tax Services

Our services under this Engagement Letter do not include services for tax return preparation, tax advice or representation in any tax matter. Nevertheless, we may discuss with you certain tax considerations or provide you with tax information that may be relevant to our audit services. Any such discussions or information would be based upon limited tax research, limited due diligence and limited analysis regarding the underlying facts. Because additional research or a more complete review of the facts could affect our analysis and conclusions, the information provided during these discussions should not be used as the basis for proceeding with any transaction or any tax return reporting. Separate arrangements need to be made for any tax services to be provided in connection with this audit engagement.

Parties' Understandings Concerning Situation Around COVID-19

To the extent any of the services described herein require a party to visit ("Visiting Party") the other party's facilities ("Host Party") in person, the Visiting Party agrees to comply with the Host Party's rules and regulations regarding COVID-19 safety protocols while on the Host Party's premises, provided the Visiting Party is made aware of such rules and regulations. Further, in the event any of the services described herein need to be suspended and/or rescheduled by a party due to the ongoing situation surrounding COVID-19, the party requesting the suspension or rescheduling of the services will provide the other party with prompt written notice of the foregoing. To the extent such suspension and/or rescheduling of the services impacts either the cost of the services or the ability of the Company or RSM to meet any deadlines or timeframes set forth herein, or both, the parties will document this in a written agreement mutually agreed upon and executed by both parties.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals; provided that we will

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receive prior written consent from the Company before incurring direct expenses that exceed \$10,000 in the aggregate. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from Company personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

Our fees, for the following audit services, are estimated to be \$995,000, billed on time and materials basis. This estimate is based on the criteria listed above, and may increase. In the event it appears that fees shall exceed that amount, prior written approval of the Company shall be obtained. This fee estimate excludes our audit services related to the Form 10 procedures, and the NewCo year-end audit. Each of these additional services will be billed separately and on a time and material basis.

Audit services

Audit of December 31, 2020 financial statements
Audit of December 31, 2021 financial statements
Audit of December 31, 2022 financial statements
Quarterly review of March 31, 2023 and 2022 financial statements
Quarterly review of June 30, 2023 and 2022 financial statements
Quarterly review of September 30, 2023 and 2022 financial statements
NewCo opening balance sheet audit

All matters related to the Company's adoption of the new leases standard pursuant to ASC 842 will be accounted for and billed separately.

Use of Subcontractors and Third-Party Products

We may, in our sole discretion, use affiliates of ours or qualified third-party service providers, located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Confidential Information (as such term is defined below) to them. In addition, if necessary to perform the services requested, we may arrange for one or more of the member firms of the RSM International Network (each an "RSM International Network Firm") to provide services to you outside of the United States. Those third-party service providers, affiliates of RSM, and RSM International Network Firms we use to assist us in providing services to you are collectively referred to herein as "Subcontractors." We may share your information, including Confidential Information, with our Subcontractors, within or outside of the United States; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that: (i) our use of Subcontractors may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure; and (ii) an RSM International Network Firm may also share

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with us any information concerning you or your affiliates reasonably necessary for us to perform the services requested under this Engagement Letter. We will be responsible to you for the performance of our Subcontractors, solely as related to the services performed under this Engagement Letter, subject to all limitations and disclaimers set forth herein.

We also may provide services to you using certain third-party hardware, software, equipment, or products (collectively, "Third-Party Products" and each, individually, a "Third-Party Product"). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of you to us, including Confidential Information and Personal Information, within the Third-Party Product's infrastructure and not ours. You further acknowledge that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product (collectively, "EULA(s)") will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

To the extent RSM gives the Company access to a Third-Party Product in connection with the services contemplated herein, the Company agrees to comply with the terms of any applicable EULA for such Third-Party Product, and the Company shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, by the Company, or any user to whom the Company grants access to such Third-Party Product.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from the use of a Third-Party Product.

Use and Ownership; Access to Audit Documentation

For the avoidance of doubt, the Audit Documentation for this engagement is the property of RSM. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of RSM's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by RSM for the Company under this Engagement Letter, or any documents belonging to the Company or furnished to RSM by the Company.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable RSM policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in RSM's form. RSM reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our reasonable and documented professional time and expenses, as well as the reasonable and documented fees and expenses of our counsel, incurred in responding to such requests.

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Confidentiality

RSM and the Company may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, RSM and the Company agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Engagement Letter. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, RSM is permitted to disclose the Company's Confidential Information to RSM's personnel, agents, and representatives to provide the services or exercise its rights under this Engagement Letter or for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "Confidential Information" means, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Engagement Letter.

As used herein, the term "Confidential Information" will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party's possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Disclosing Party's Confidential Information.

The Receiving Party will treat the Disclosing Party's Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Engagement Letter.

Notwithstanding anything stated to the contrary in this Engagement Letter, the Company consents to RSM: (i) using any information or data, including Confidential Information and Personal Information, provided by or on behalf of the Company, or otherwise obtained by RSM in connection with the services provided under this Engagement Letter, to provide the Company with professional services under any other professional services agreement the Company enters into or has entered into with RSM; and (ii) using any information or data provided by or on behalf of the Company, or otherwise obtained by RSM in connection with professional services provided by RSM under another professional service agreement RSM has entered into with the Company, including confidential, personal or other protected information, to provide the services under this Engagement Letter to the Company.

Preexisting Nondisclosure Agreements

In the event that the parties have executed a separate nondisclosure agreement, such agreement shall be terminated as of the effective date of this Engagement Letter and the terms of this Engagement Letter shall apply to the treatment of information shared by the parties hereto.

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Disclosure of Information for Evaluating Independence

RSM is a member of the RSM International Network, a network of independent accounting firms. Each member of the RSM International Network is an independent accounting and advisory firm, each of which practices in its own right. Professional standards require RSM to evaluate auditor independence, taking into consideration both RSM's services to the Company and the Company's affiliates, as defined by Rule 2-01(f)(4) of Regulation S-X and any services to the Company and the Company's affiliates performed by other member firms of RSM International. To permit RSM to comply with these independence rules, the Company agrees that RSM may disclose to and discuss with RSM International and its member firms: (i) the name of any corporation, partnership, trust, limited liability company or other entity for whom RSM or any member of RSM International performs services; (ii) any affiliate relationships between those entities; and (iii) the nature of the services performed. This information will be used solely for the purpose of evaluating the independence of RSM and other RSM International Network Firms.

Data Protection Compliance

Our Privacy Policy ("Privacy Policy") is located on our website at <https://rsmus.com/pages/rsm-us-privacy-policy.html>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

Upon written request, but not more than annually during the term of this Engagement Letter, we will deliver to you a copy of our third-party provided SOC 2 report evidencing the operating effectiveness of our Information Technology ("IT") control environment. Our SOC 2 report and any information we disclose to you concerning our IT control environment shall constitute Confidential Information of RSM and shall be subject to the confidentiality obligations set forth in this Engagement Letter.

Prior to disclosing to us or our Subcontractors or granting us or our Subcontractors with access to your data, you will identify in writing any personal, technical, or other data provided or made accessible to us or our Subcontractors pursuant to this Engagement Letter that may be subject to heightened protections under applicable privacy, cybersecurity, export control, and/or data protection laws, including, but not limited to, protected health information pursuant to the Health Information Portability and Accountability Act of 1996 ("HIPAA"), classified or controlled unclassified information subject to the National Industrial Security Program Operating Manual ("NISPOM") or the Defense Federal Acquisition Regulation Supplement ("DFARS"), or data subject to Export Administration Regulations ("EAR") or International Traffic in Arms Regulations ("ITAR"). Unless otherwise expressly agreed upon and specified in writing by RSM and the Company, you shall not provide us or any of our Subcontractors with access to such data and you shall be responsible for the handling of all such data in connection with the performance of the services requested hereunder, including, but not limited to, the scrubbing, de-identification, de-aggregation, protection, encryption, transfer, movement, input, storage, migration, deletion, copying, processing, and modification of such data.

RSM and the Company acknowledge and agree that they may correspond or convey information and documentation, including Confidential Information and Personal Information, via various forms of electronic transmission, including, but not limited to, Third-Party Products, such as, email, FTP and cloud-based sharing and hosting applications (e.g., portals, data analytics tools, and helpdesk and support ticketing applications), and that neither party has control over the performance, operation, reliability, availability, or security of these electronic transmissions methods. Therefore, neither party will be liable for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, unauthorized disclosure, or alteration of any electronic transmission where the party has used commercially reasonable efforts to protect such information. We offer our clients various platforms for the exchange of information. You hereby agree that you shall be bound by and comply with any and all user terms and conditions made available (whether by link, click-through, or otherwise) with respect to such platforms.

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Personal Information

As used herein, the term "Personal Information" means any personal information, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver's license numbers or state- or province-issued identification card numbers, and health information.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

In the event the services provided hereunder involve Personal Information collected in Canada, you acknowledge that we or our Subcontractors performing services hereunder on our behalf may store, transfer, and/or process such Personal Information in locations and on servers located outside of Canada, including jurisdictions such as the United States whose data protection laws differ from those of Canada. As a result, such Personal Information may be subject to access requests from governments, courts, or law enforcement in those jurisdictions, including the United States, according to the laws in those jurisdictions. Subject to applicable laws in such other jurisdictions, we will use reasonable efforts to require that appropriate protections are in place to require our Subcontractors maintain protections on Personal Information collected in Canada that are equivalent to those that apply in Canada.

Upon your written request, we will enter into a mutually agreed upon agreement relating to the lawful cross-border transfer and processing of Personal Information.

Where we are acting as a service provider under the California Consumer Privacy Act and the California Privacy Rights Act, including as amended or replaced, and the associated regulations ("CCPA"), we (i) will not Sell or Share (as those terms are defined by the CCPA) any Personal Information received from the Company; (ii) will not retain, use, or disclose Personal Information to another business, person, or third party, except for the purpose of maintaining or providing the services or exercising our rights as specified in this Engagement Letter, including to provide Personal Information to advisers or sub-contractors to maintain or provide the services provided under this Engagement Letter, or to the extent such disclosure is required by law. At your written request, and at your cost, we shall reasonably assist you in addressing your obligations under the CCPA with regard to privacy rights requests related to your Personal Information held by us, directly resulting from our business relationship with you. We reserve the right to decline such a request where, as determined in our sole discretion, the request for our assistance could violate or impair a Consumer's (as that term is defined by the CCPA) rights under the CCPA or another applicable law, regulation, or professional or ethical standard. We certify that we understand and will comply with the requirements enumerated in (i) and (ii). For the avoidance of doubt, all permitted uses of Personal Information by service providers that are enumerated in the CCPA are understood to apply to the Personal Information processed by us.

We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws.

If we become aware of an unauthorized acquisition or use of Company-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon

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your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Engagement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner. Our invoices will comply with all requirements under title 11 of the United States Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and any rules and orders promulgated by the United States Bankruptcy Court for the Southern District of New York in the chapter 11 cases captioned *In re Celsius Network LLC, et al.* (Case No. 22-10964).

You may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to us. In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and non-cancelable commitments made by us on your behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of RSM, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Engagement Letter will no

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longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Notwithstanding anything stated to the contrary in this Engagement Letter, the Company acknowledges and consents that we also may utilize Confidential Information and Personal Information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your Confidential Information or Personal Information in a way that would permit the Company or an individual to be identified by third parties without your prior written consent.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The Company shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States or Canada. The Company shall not knowingly cause RSM to violate any sanctions applicable to RSM. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and United Kingdom.

Nothing in this Engagement Letter shall limit the liability of RSM to the Company for any negligence, violation of applicable auditing standards, or other fault in the performance of audit procedures, whether at common law, under the federal securities laws, or pursuant to any applicable state law. Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Notices

Unless otherwise expressly agreed upon by the parties in this Engagement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in this Engagement Letter, or such other address as such party may indicate by a notice delivered to the other party. A copy of any legal notice (e.g., any claimed breach or termination of this Engagement Letter) sent by the Company to RSM shall also be sent to the following address: Office of the General Counsel, RSM US LLP, 200 South Wacker Drive, Suite 3900, Chicago, IL 60606. Except as otherwise expressly provided in this Engagement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and, (iii) if sent by electronic mail (without indication of delivery failure),

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at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Illinois, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the complete and exclusive statement of agreement between RSM and the Company and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Engagement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Engagement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

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AGREED TO AND ACKNOWLEDGED BY:

RSM US LLP

DocuSigned by:

Howie Siegal

08-Aug-2023

ED5BEDA69FE1453
Howie Siegal, Partner

Confirmed on behalf of Celsius Mining LLC:

DocuSigned by:

Chris Ferraro

8/8/2023

Chris Ferraro, Interim Chief Executive Officer

Date

DocuSigned by:

Alan Carr

8/8/2023

Alan Carr, Special Committee Member

Date

Exhibit A
List of RSM US LLP Associated Entities

Birchtree Financial Services LLC
Risk & Regulatory Consulting, LLC
Rock River Insurance Company, LLC
RSM Canada Consulting LP
RSM Canada GP Inc.
RSM Canada Limited
RSM Canada Operations ULC
RSM Delivery Center (India) Private Limited
RSM US (Germany) GmbH
RSM US (Hong Kong) Limited
RSM US (UK) Ltd.
RSM Canada Holdco LLP
RSM US Consulting (Shanghai) Co. Ltd.
RSM US Insurance Agency Services LLC
RSM US International Holdco One LLC
RSM US International Holdco Two LLC
RSM US International Holdco Three LLC
RSM US International Services, Inc.
RSM US Mexico Consulting, S.C.
RSM Product Sales Holdings LLC
RSM US Product Sales LLC
RSM US SV. Ltda. de C.V.
Wise Consulting Associates, LLC
RSM Canada LLP
RSM US Foundation
RSM International and all of its member firms (attached – Exhibit B)

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Exhibit B
List of RSM US LLP Member Firms

Country	Name
Afghanistan	RSM Avais Hyder Liaquat Nauman, Afghanistan
Afghanistan	RSM Avais Hyder Liaquat Nauman (the RSM member firm in Pakistan)
Albania	RSM ALBANIA
Andorra	RSM Andorra Auditors i Assessors, SL
Argentina	RSM AR S.R.L.
Argentina	RSM Cuyo S.A.
Argentina	RSM Cordoba S.A.
Argentina	RSM Consult.AR S.A.
Argentina	RSM Paraguay S.A.
Argentina	Aprilstar S.A.
Australia	RSM Australia Pty Ltd
Australia	RSM Timor Unipessoal Lda
Australia	RSM Australia Tax Law Pty Ltd
Australia	RSM Digital Australia Pty Ltd
Australia	RSM Corporate Australia Pty Ltd
Australia	RSM Financial Services Australia Pty Ltd
Australia	RSM Australia Partners
Australia	BC Law Pty Ltd
Austria	RSM Austria Wirtschaftsprüfung GmbH
Austria	RSM Austria Steuerberatung GmbH
Austria	RSM Austria Immobilien GmbH
Austria	RSM Austria Global Employer Services GmbH
Austria	RSM Austria Consulting GmbH
Austria	RSM Austria Transaction Services Wirtschaftsprüfung GmbH
Austria	JPS Personalverrechnungs GmbH
Austria	RSM Austria Business Process Improvement Steuerberatung GmbH
Azerbaijan	RSM Azerbaijan LLC
Azerbaijan	RSM Azerbaijan Consulting Group LLC
Azerbaijan	RSM Azerbaijan Consulting and Technology LLC
Bahrain	RSM Bahrain
Bahrain	RSM Auditing and Consulting & Partners (based in Qatar)
Bahrain	Shams Sadeq AL Baharna Auditors and Consultants
Bangladesh	Masih Muhith Haque & Co. Chartered Accountants
Bangladesh	RSM Bangladesh Consulting Ltd.
Belgium	RSM Belgium
Belgium	RSM InterICT SRL/BV

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Belgium	RSM InterTransactions SRL/BV
Belgium	RSM InterSustainability SRL/BV
Belgium	RSM Belgie
Belgium	RSM reviseurs d'entreprises - bedrijfsrevisoren SRL/BV
Belgium	RSM Belgique
Belgium	RSM InterTax
Belgium	RSM InterAudit SRL/BV
Belgium	RSM InterFiduciaire SRL/BV
Belgium	RSM België
Belgium	RSM InterPay
Belgium	RSM IT Advisory BVBA
Belgium	RSM Corporate Finance
Botswana	RSM Botswana
Botswana	RSM (Botswana) Consulting (Pty) Ltd
Botswana	RSM Botswana Software Proprietary Limited
Botswana	RSM (Botswana) Professional Services Proprietary Limited
Botswana	Royal Training Consultants (Pty) Ltd trading as Businesoft Sysems
Brazil	RSM Brasil BPO S/S
Brazil	RSM Brasil Corporate Consultores Ltda
Brazil	RSM Brasil Solution Servicos de Apoio Administrativo
Brazil	RSM Brasil Consultores Associados Sociedade Simples Ltda
Brazil	RSM Brasil Auditores Independentes
Brazil	RSM Brasil BPS SP Servicos Contabeis Ltda
Brazil	RSM ACAL Auditores Independentes S/S
Brazil	RSM Brasil Tax Consultoria Empresarial Ltda
Brazil	Pollvo Licenciamento e Desenvolvimento de Software Ltda
Brazil	RSM ACAL Auditoria e Consultoria S/S
Brazil	EASY SIGN CERTIFICACAO DIGITAL LTDA.
Brazil	PORTAL SPED BRASIL E SERVICOS LTDA
Brazil	MVC CONSULTING AUDITORIA E CONSULTORIA LTDA
Brazil	RSM BRASIL SP BOT TECNOLOGIA LTDA
Brazil	ACCOUNT BANK TECNOLOGIA LTDA
Brazil	RSM Brasil Serviços Complementares Ltda.
Brazil	HUBCOUNT TECNOLOGIA LTDA
Brazil	RSM Brasil Consultoria Contabil e Tributaria Ltda
Bulgaria	RSM BG Ltd.
Canada	RSM Canada Alliance
Canada	RSM Canada LLP
Cayman Islands	RSM Cayman Ltd.
Cayman Islands	RSM Professional Services (Cayman) Ltd.
Channel Islands	RSM Channel Islands Group Limited

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Channel Islands	RSM (CI) Audit Limited
Channel Islands	RSM Jersey Limited
Channel Islands	RSM Channel Islands (Audit) Limited
Channel Islands	RSM Channel Islands Services Limited
Channel Islands	RSM Channel Islands Limited
Chile	RSM Chile SpA
Chile	RSM Chile Magnus Technology SPA
Chile	RSM Chile Auditores y Consultores SpA
Chile	Magnus Technology Services SpA
Chile	Auren Group SpA
China	RSM China CPA LLP - English name 容诚会计师事务所 Chinese name
China	RSM Xiamen Consulting Co., Ltd. / 厦门容诚企业咨询有限公司
China	Anhui RSM Tax Ltd. 安徽容诚税务师事务所有限公司
China	Jiangsu RSM Tax Ltd. / 江苏容诚税务师事务所有限公司
China	RSM China (Liaoning) Certified Tax Agents Limited Corporation (辽宁容诚税务师事务所有限公司)
China	Xiamen RSM Tax Ltd / 容诚税务师事务所(厦门)有限公司
China	Suzhou RSM Tax Ltd. / 容诚(苏州)税务师事务所有限公司
China	Shanghai RSM Tax Ltd. / 上海容诚税务师事务所有限公司
China	RSM Shanghai Consulting Co., Ltd / 上海容诚企业咨询有限公司
China	RSM China (Shenzhen) Certified Tax Agents Limited Corporation (容诚 (深圳) 税务师事务所有限公司)
China	RSM China (Beijing) Certified Tax Agents Limited Corporation (容诚税务师事务所 (北京) 有限公司)
China	RSM China (Guangzhou) Certified Tax Agents Limited Corporation (容诚税务师事务所 (广州) 有限公司)
China	RSM China (Guangxi) Certified Tax Agents Limited Corporation (广西容诚税务师事务所有限公司)
China	RSM Consultants (Beijing) Co., Ltd (容诚咨询 (北京) 有限公司)
China	Xiamen Tianjian Zhida Tax Ltd. / 厦门天健致达税务师事务所有限公司
China	Anhui Huapu Construction Cost Consultation Co., Ltd.
China	Liaoning Tianjian Construction Cost Consultation Co., Ltd.
China	Anhui Huapu Tax Consultation Co., Ltd
China	Accountstaff Hangzhou Co., Ltd
China	SBA Stone Forest Limited
China	SBA Stone Forest Corporate Advisory (Shanghai) Co. Ltd

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China	SBA Stone Forest HR Service (Shanghai) Co., Ltd
China	SBA Stone Forest CPA Co. Ltd
China	AG China (Shanghai) Pte Ltd
China	SBA Stone Forest CPA (Beijing) General Partnership
Colombia	RSM Colombia SAS
Colombia	RSM Colombia Auditores SAS
Colombia	RSM Colombia BPO & Consulting SAS
Colombia	RSM Colombia-BG SAS
Colombia	RSM Colombia-Tax & Legal SAS
Colombia	RSM Colombia-CA SAS
Costa Rica	RSM Costa Rica Audit Tax and Consulting Services Sociedad Anónima
Costa Rica	RSM Costa Rica Servicios Contables de San Jose, Limitada
Croatia	RSM Croatia d.o.o.
Cyprus	RSM Cyprus Limited
Cyprus	RSM Cyprus People Services Ltd
Czech Republic	RSM CZ a.s.
Czech Republic	RSM SK s. r. o. (based in Slovakia)
Czech Republic	RSM Technology CZ s.r.o.
Czech Republic	RSM Payroll Solutions CZ s.r.o.
Czech Republic	RSM Consulting SK s.r.o. (based in Slovakia)
Denmark	RSM Danmark Statsautoriseret Revisionspartnerselskab
Dominican Republic	RSM Dominicana, S.R.L.
Egypt	RSM Egypt
Egypt	RSM Egypt Training Academy
Egypt	RSM Egypt - Consulting and Financial Process Outsourcing
Egypt	RSM Egypt Financial Advisory
Egypt	RSM Egypt - Chartered Accountants Magdy Hashish & Partners
El Salvador	RSM El Salvador, Ltda. de C.V.
Eswatini	RSM Eswatini
Eswatini	RSM Eswatini Consulting (Proprietary) Limited
France	RSM France
France	CSC Limited
France	RSM NIMES
France	ALAIN MARTIN ET ASSOCIES
France	GIE RSM RHONE-ALPES
France	RSM Réunion Nord
France	GIE RSM PARIS
France	GIE RSM OUEST
France	GIE RSM EST
France	GIE RSM MEDITERRANEE
France	RSM OUEST AUDIT

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France	RSM EST
France	RSM PARIS Services
France	RSM PACA
France	RSM PARIS
France	RSM MEDITERRANEE
France	RSM Réunion Mayotte
France	RSM Mayotte Expertise
France	RSM RHONE-ALPES
France	RSM OUEST
France	RSM BEAUJOLAIS VAL DE SAONE
France	RSM PAYS DE SAVOIE
France	RSM NIGER
France	RSM HOLDING FRANCE
France	RSM GRENOBLE DAUPHINE
France	RSM GARD
France	RSM France RH
France	RSM Réunion Expertise
France	RSM Réunion Mayotte Audit
France	RSM Réunion Sud
France	GE CIA EXPERTISE COMPTABLE
France	RSM OI EXPERTISE
France	RSM OI AUDIT
France	RSM OI MAYOTTE SAS
France	BusinessCool
France	RSM OM SUD
France	COMPTA CONSEILS EXPERTS ASSOCIÉS
France	RSM OM NORD
France	RSM OM SAS
Georgia	RSM Georgia LLC / არსემ საქართველო
Georgia	RSM Georgia Solutions LLC
Germany	RSM GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
Germany	RSM Legal GmbH Rechtsanwaltsgesellschaft
Germany	RSM Risk Consulting Germany GmbH & Co. KG
Germany	RSM DE Technology & Management Consulting GmbH
Gibraltar	RSM Gibraltar Group
Gibraltar	RSM Gibraltar Limited
Gibraltar	RSM Fiduciary (Gibraltar) Limited
Gibraltar	RSM Audit (Gibraltar) Limited
Gibraltar	RSM Fund Services (Gibraltar) Limited
Greece	RSM Greece Certified Auditors and Management Consultants SA
Greece	RSM Greece Business Advisors Ltd.

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Guatemala	Orellana Sánchez, Sazo & Asociados, S.C
Guatemala	RSM Guatemala BPO, S.A.
Honduras	RSM Honduras, S. de R.L. de C.V.
Hong Kong	RSM Hong Kong
Hong Kong	RSM Corporate Advisory (Hong Kong) Limited
Hong Kong	RSM Tax Advisory (Hong Kong) Limited
Hong Kong	RSM Capital (Hong Kong) Limited
Hong Kong	RSM Consulting (Hong Kong) Limited
Hungary	RSM Hungary Plc.
Hungary	RSM Connect Tax Hungary Ltd.
Hungary	RSM DTM International VAT Services Ltd.
Hungary	RSM Hungary Könyvvizsgáló Zrt. (RSM Hungary Auditing Priv. Co. Ltd.)
Hungary	RSM Audit Hungary Zrt.
Hungary	Nextum Kft.
Hungary	RSM Szűcs & Partnerei Ügyvédi Iroda
Hungary	Szűcs & Partnerei Ügyvédi Társulás
India	Suresh Surana & Associates LLP
India	RSM Astute Consulting Pvt. Ltd.
India	RSM Astute Consulting (Chennai) Pvt. Ltd.
India	RSM Astute Consulting India LLP
India	RSM Consulting India Pvt. Ltd.
India	RSM GC Advisory Services Pvt. Ltd.
India	Suresh Surana & Associates
India	RSM Astute Consulting Ahmedabad LLP
India	RSM Astute Consultech Pvt. Ltd.
Indonesia	RSM Indonesia
Indonesia	Amir Abadi Jusuf, Aryanto, Mawar & Rekan, Registered Public Accountants
Indonesia	PT RSM Indonesia Konsultan
Indonesia	PT RSM Indonesia Mitradaya
Indonesia	PT RSM Indonesia Mitradana
Ireland	RSM Ireland Business Advisory Limited
Israel	RSM Shiff Hazenfratz & Co.
Israel	RSM Shiff Hazenfratz & Co. Control & Risk Management / שיף הזנפרץ ושות' / RSM יעוץ, בקרה וניהול סיכונים
Italy	RSM Società di Revisione e Organizzazione Contabile S.p.A.
Italy	RSM Italy Tax Legal & Advisory Srl
Italy	RSM Italy Accounting Milano Srl
Italy	RSM Italy Corporate Finance S.r.l.
Italy	RSM Legal Italia STA a r.l.
Italy	RSM Italy M&A Advisory Srl

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Italy	RSM Italy Accounting Roma Srl
Italy	RSM Italy Scarl
Italy	RSM Studio Tributario e Societario – Roma
Italy	RSM Studio Tributario e Societario – Milano
Italy	RSM Studio Palea Lauri Gerla - Milano
Italy	RSM Studio Palea Lauri Gerla Holding Srl
Italy	RSM Italy Tax & Advisory S.R.L.
Italy	RSM Studio Palea Lauri Gerla - Roma
Japan	RSM Seiwa (English name) RSM 清和監査法人
Japan	RSM Japan Tax Co.
Japan	RSM Shiodome Partners Limited RSM 汐留パートナーズ株式会社
Japan	RSM Shiodome Partners SR Co. RSM 汐留パートナーズ社会保険労務士法人
Japan	RSM Shiodome Partners JS Co. RSM 汐留パートナーズ司法書士法人
Japan	Shiodome Business Solutions Limited 汐留ビジネスソリューションズ株式会社
Japan	RSM Shiodome Partners Tax Co. RSM 汐留パートナーズ税理士法人
Japan	RSM Seiwa Consulting Co., Ltd / RSM清和コンサルティング株式会社)
Japan	Shiodome Partners (Philippines) Inc.
Japan	RSM Shiodome Partners AS Co. RSM 汐留パートナーズ行政書士法人
Japan	Shiodome Partners JS Co. 汐留パートナーズ司法書士法人
Japan	Shiodome Partners AS Co. 汐留パートナーズ行政書士法人
Japan	Shiodome Partners SR Co. 汐留パートナーズ社会保険労務士法人
Japan	Shiodome Partners Tax Co. 汐留パートナーズ税理士法人
Japan	Shiodome Partners Limited 汐留パートナーズ株式会社
Japan	Seiwa Consulting Co., Ltd / (清和コンサルティング株式会社)
Jordan	Arabian Professional Group / (المجموعة المهنية العربية)
Jordan	Integrated Consulting Services / (الخدمات الاستشارية المترابطة)
Kazakhstan	TOO "RSM Qazaqstan"
Kazakhstan	TOO "RSM Qazaqstan Advisory"
Kazakhstan	RSM Kazakhstan Partnership

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Kenya	RSM Eastern Africa LLP
Kenya	RSM Eastern Africa, Tanzania
Kenya	RSM (Eastern Africa) Consulting Ltd., Kenya
Kenya	RSM Eastern Africa, Uganda
Kenya	RSM (Eastern Africa) Consulting Ltd., Tanzania
Kenya	RSM (Eastern Africa) Consulting Ltd., Uganda
Korea (Republic of)	Shinhan Accounting Corporation
Kosovo	RSM Kosovo Sh.p.k.
Kosovo	RSM Kosovo Consulting SH.P.K.
Kosovo	RSM Albania
Kuwait	RSM Albazie & Co.
Kuwait	RSM Al Bazie Management Consulting & Economic Company WLL (also known as RSM Albazie Consulting W.L.L.)
Kyrgyzstan	RSM KGZ Limited Liability Company («PCM КейДжизет» Жоопкерчилиги чектелген коому)
La Reunion	RSM Réunion Audit
La Reunion	RSM OI Audit
Lebanon	RSM Lebanon
Luxembourg	RSM Tax & Accounting Luxembourg
Luxembourg	RSM Fund Management Luxembourg
Luxembourg	RSM Financial Services Luxembourg
Luxembourg	RSM Cosal Luxembourg
Luxembourg	RSM Audit Luxembourg, société à responsabilité limitée
Macedonia (Republic of North)	RSM MAKEDONIJA DOOEL Skopje / PCM МАКЕДОНИЈА ДООЕЛ Скопје
Macedonia (Republic of North)	RSM IT MAKEDONIJA DOOEL Skopje. (PCM ИТ МАКЕДОНИЈА ДООЕЛ Скопје)
Macedonia (Republic of North)	Lawyer Iva Hot Skopje - Адвокат Ива Хот Скопје
Malaysia	RSM Malaysia PLT
Malaysia	RSM BPO (Malaysia) Sdn. Bhd.
Malaysia	RSM Outsourcing (Malaysia) Sdn. Bhd.
Malaysia	RSM IT Solutions (Malaysia) Sdn. Bhd.
Malaysia	RSM IT Capital (Malaysia) Sdn. Bhd.
Malaysia	RKT Tax Services (KL) Sdn. Bhd.
Malaysia	RSM RKT Group Sdn. Bhd.
Malaysia	RSM Tax Consultants (Malaysia) Sdn. Bhd.
Malaysia	RKT Tax Consultants Sdn. Bhd.
Malaysia	RKT Tax Services Sdn. Bhd.
Malaysia	RSM SBA (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Restructuring (Malaysia) Sdn. Bhd.

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Malaysia	RSM Corporate Consulting (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Strategies (Malaysia) Sdn. Bhd.
Malaysia	RSM Corporate Advisory (Malaysia) Sdn. Bhd.
Malaysia	RSM Malaysia
Malaysia	Quest BPO Sdn Bhd
Malaysia	PayrollServe Malaysia Sdn Bhd
Malaysia	Stone Forest Malaysia Sdn Bhd
Malta	RSM Malta
Malta	RSM Malta Talent Management Services Limited
Malta	RSM Malta Advisory Limited
Malta	RSM Malta VFA Limited
Mauritius	RSM (Mauritius) Consulting Ltd.
Mauritius	RSM (Mauritius) LLP
Mauritius	RSM (Mauritius)
Mayotte	RSM Mayotte
Mayotte	RSM OI MAYOTTE SAS
Mexico	RSM Mexico Bogarín S. C.
Mexico	Personal Especializado UTIL SA de CV
Mexico	Util Soluciones en Recursos Humanos S.A. de Cv.
Mexico	Grupo de Trabajo SAC S de RL de CV
Mexico	RSM MX SERCORP CDMX 1, S.C.
Mexico	Servicio y Mantenimiento H8 SA de CV
Mexico	CONTADORES FPA, S.C.
Mexico	Knoa Software Latin America (is in the process of changing its name to Tecnología Avanzada MSM SA de CV)
Mexico	WITT RGA CONSULTORES, S.C.
Morocco	RSM Morocco
Mozambique	RSM Moçambique, Lda.
Netherlands	RSM Netherlands Holding N.V.
Netherlands	RSM Netherlands Corporate Finance B.V.
Netherlands	RSM Netherlands Technology Consulting B.V.
Netherlands	RSM Nederland Interim Services N.V.
Netherlands	RSM Netherlands (VAT Services) B.V
Netherlands	RSM Netherlands Business Consulting Services B.V.
Netherlands	RSM Netherlands Audit B.V.
Netherlands	RSM Netherlands Loonadviesgroep B.V.
Netherlands	RSM Netherlands Financial Advisory Services B.V.
Netherlands	RSM Netherlands Evaluent B.V.
Netherlands	RSM Netherlands Belastingadviseurs N.V.
Netherlands	RSM Netherlands (GRC) Consultancy B.V.
Netherlands	RSM Netherlands Due Diligence Services B.V.

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Netherlands	RSM Netherlands Accountants N.V.
Netherlands	RSM Netherlands IT Audit B.V.
Netherlands	RSM Nederland Holding N.V.
Netherlands	RSM Netherlands Consultancy B.V.
Netherlands	RSM Bedrijfsfinancieringen B.V.
Netherlands	RSM Nederland Risk Advisory Services B.V.
Netherlands	RSM Loonadviesgroep B.V.
Netherlands	RSM Financial Advisory Services B.V.
Netherlands	RSM Evaluent BV
Netherlands	D.V.A.T.S B.V.
New Zealand	RSM New Zealand Group Limited
New Zealand	RSM New Zealand (Auckland North)
New Zealand	RSM Hades Trustee Limited
New Zealand	RSM New Zealand (Auckland)
New Zealand	RSM Hayes Audit
New Zealand	RSM Hayes Audit Ltd
New Zealand	RSM New Zealand Auckland (North) Limited
New Zealand	RSM New Zealand (Auckland) Limited
New Zealand	RSM Mercer Family Trustee Limited
Nicaragua	RSM Nicaragua, S.A
Niger	RSM NIGER
Norway	RSM Norge AS
Norway	RSM Norge Kompetanse AS
Norway	RSM Advokatfirma AS
Oman	George Mathew LLC
Pakistan	Avais Chartered Accountants
Pakistan	Avais Hyder Liaquat Nauman (based in Afghanistan)
Pakistan	RSM Avais Hyder Liaquat Nauman
Pakistan	RSM Pakistan (Pvt.) Limited
Panama	RSM Panama, S.A.
Paraguay	RSM Paraguay S.A.
Paraguay	Aprilstar S.A.
Peru	RSM PERU S.A.C.
Peru	Panez, Chacaliaza & Asociados S.C.R. Ltda.
Philippines	Reyes Tacandong & Co.
Poland	RSM Poland Audyt Sp. z o.o.
Poland	RSM Poland Technology Sp. z o.o.
Poland	RSM Poland Legal Sp. z o.o.
Poland	RSM Poland Fiscal Representation Sp. z o.o. sp. K
Poland	RSM Poland Sp. z o.o.
Poland	RSM Poland Fiscal Representation Sp. z o. o.

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Poland	RSM Poland Spółka z ograniczoną odpowiedzialnością spółka komandytowa (RSM Poland sp. z o.o. sp. k.)
Poland	RSM Poland Spółka Doradztwa Podatkowego S.A.
Portugal	RSM & Associados - Sroc, Lda
Portugal	RSM Audiconsulte - Consultoria, Lda
Puerto Rico	RSM Puerto Rico
Puerto Rico	Vila del Corral y Compañía S.A.
Puerto Rico	RSM Dominicana, S. R. L.
Qatar	RSM Auditing and Consulting & Partners
Qatar	Shams Sadeq AL Baharna Auditors and Consultants
Romania	RSM Romania SRL
Saudi Arabia	RSM Allied Accountants Professional Services Company المهنية شركة المحاسبين المتحدون للاستشارات
Saudi Arabia	R.S.M. Technology for information technology company شركة ار اس ام تكنولوجي لتقنية
Serbia	RSM Serbia d.o.o. Beograd
Serbia	RSM Advisory d.o.o. Beograd
Singapore	RSM Chio Lim LLP
Singapore	Stone Forest Pte Ltd
Singapore	Pactech Engineering Pte Ltd
Singapore	Stone Forest CorpServe Pte Ltd
Singapore	SF Consulting Pte Ltd
Singapore	RSM Tax Pte Ltd
Singapore	RSM Risk Advisory Pte Ltd
Singapore	RSM Corporate Advisory Pte Ltd
Singapore	Stone Forest Accountserve Pte Ltd
Singapore	Stone Forest IT Pte Ltd
Singapore	SBA Stone Forest (China) Pte Ltd
Slovakia	RSM SK s. r. o.
Slovakia	RSM Consulting SK s. r. o.
South Africa	RSM SA Consulting (Pty) Ltd
South Africa	RSM South Africa Inc.
South Africa	RSM SA Trustees (Pty) Limited
Spain	RSM Spain Professional Corporation S.L.P.
Spain	RSM Spain Consultores, S.L.
Spain	WHERE2RETAIL, LDA
Spain	RSM Spain Corporate Finance, SL
Spain	RSM Spain Servicios Administrativos, SL
Spain	RSM Spain Asesores Legales y Tributarios, SLP
Spain	RSM Andorra Auditors i Assessors, SL
Spain	RSM Spain Auditores, SLP

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Spain	RSM Spain Holding Company, SL
Spain	RSM Spain Holding Company SL
Sweden	RSM Sverige AB
Sweden	RSM Göteborg AB
Sweden	RSM Stockholm Holding AB
Sweden	RSM Roslagen AB
Sweden	RSM Göteborg KB
Sweden	RSM Stockholm AB
Switzerland	RSM Switzerland AG
Switzerland	RSM Audit Switzerland SA
Switzerland	RSM Swiss KMU GmbH
Switzerland	PASCAL SIGRIST TREUHAND GmbH
Taiwan	RSM Taiwan (English name) 廣信益群聯合會計師事務所(Chinese name)
Taiwan	廣益管理顧問股份有限公司/ Kwang-I Management Consulting Co.
Tajikistan	RSM Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Тоҷикистон» (ЧДММ «PCM Тоҷикистон»)
Tajikistan	RSM KGZ Limited Liability Company «PCM КейДжиЗет» Жоопкерчилиги чектелген коому Общество с ограниченной ответственностью «PCM КейДжиЗет»
Tajikistan	RSM Outsource Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Аутсорс Тоҷикистон» (ЧДММ «PCM Аутсорс Тоҷикистон»)
Tajikistan	RSM Legal Tajikistan LLC / Чамъияти дорои масъулияти маҳдуди «PCM Лигал Тоҷикистон» (ЧДММ «PCM Лигал Тоҷикистон»)
Tanzania	RSM Eastern Africa, Tanzania
Thailand	RSM (Thailand) Limited
Thailand	RSM Audit Services (Thailand) Limited
Thailand	RSM Recruitment (Thailand) Limited
Turkey	RSM TURKEY YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	RSM TURKEY DANIŞMANLIK VE YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	RSM TURKEY KURUMSAL DANIŞMANLIK ANONİM ŞİRKETİ
Turkey	RSM TURKEY ULUSLARARASI BAĞIMSIZ DENETİM ANONİM
Turkey	RSM TURKEY SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN ULUSLARARASI BAGIMSIZ DENETİM ANONİM ŞİRKETİ
Turkey	ARKAN ARKAN YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN KURUMSAL DANISMANLIK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Turkey	ARKAN ERGIN YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ
Uganda	RSM Eastern Africa, Uganda
Ukraine	"RSM UKRAINE" Limited Liability Company
Ukraine	"RSM UKRAINE AUDIT" LIMITED LIABILITY COMPANY

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Ukraine	"RSM UKRAINE SERVICE" Limited Liability Company
United Arab Emirates	RSM Dahman Auditors
United Arab Emirates	RSM AE Technology L.L.C.
United Arab Emirates	RSM Dahman Management Consultancy
United Arab Emirates	RSM Dahman Accountants LLP
United Kingdom	RSM UK Group LLP
United Kingdom	RSM UK Foundation
United Kingdom	RSM UK Consulting Solutions Limited
United Kingdom	RSM UK Legal LLP
United Kingdom	RSM UK Executive Services LLP
United Kingdom	RSM UK PBT Trustee Limited
United Kingdom	RSM UK SIP Trustees Limited
United Kingdom	RSM UK Audit LLP
United Kingdom	RSM UK Pension Trustees Limited
United Kingdom	RSM UK Creditor Solutions LLP
United Kingdom	RSM UK Holdings Limited
United Kingdom	RSM Northern Ireland (UK) Limited
United Kingdom	RSM & Co (UK) Limited
United Kingdom	RSM UK Tax and Advisory Services LLP
United Kingdom	RSM UK Tax and Accounting Limited
United Kingdom	RSM UK Risk Assurance Services LLP
United Kingdom	RSM UK Restructuring Advisory LLP
United Kingdom	RSM UK Management Limited
United Kingdom	RSM UK Corporate Finance LLP
United Kingdom	RSM UK Consulting LLP
United Kingdom	RSM UK Employer Services Limited
United Kingdom	Baker Tilly Executive Services Limited
United Kingdom	Baker Tilly Creditor Services LLP
United Kingdom	RSM Employer Services Limited
United Kingdom	First Hosted Limited (FHL)
United Kingdom	RSM Pension Trustees Limited
United Kingdom	RSM Restructuring Advisory LLP
United Kingdom	RSM Legal LLP
United Kingdom	RSM Risk Assurance Services LLP
United Kingdom	RSM Tax and Advisory Services LLP
United Kingdom	RSM Corporate Finance LLP
United States of America	RSM US LLP
United States of America	RSM US Alliance
United States of America	RSM Delivery Center (India) Pvt. Ltd.
United States of America	RSM US (Germany) GmbH
United States of America	RSM US (Hong Kong) Limited

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United States of America	RSM US (UK) Ltd.
United States of America	RSM US Product Sales LLC
United States of America	RSM US Canada Holdco LLP
United States of America	RSM Canada Operations ULC
United States of America	RSM Canada Consulting LP
United States of America	RSM Canada Limited
United States of America	RSM US SV, Ltda. de C.V.
United States of America	RSM US Consulting (Shanghai) Co. Ltd./罗绅美商务咨询(上海)有限公司
United States of America	RSM Canada GP Inc.
United States of America	RSM US International Holdco One LLC
United States of America	RSM US International Holdco Two LLC
United States of America	RSM US Product Sales Holdings LLC
United States of America	RSM US International Services, Inc.
United States of America	RSM US International Holdco Three LLC
United States of America	RSM US Mexico Consulting, S.C.
United States of America	Risk & Regulatory Consulting, LLC
Uruguay	RSM Uruguay S.A.
Uruguay	RSM Paraguay S.A.
Uruguay	RSM Corporate Uruguay S.A.
Uruguay	Aprilstar S.A.
Venezuela	RSM Venezuela
Vietnam	RSM Vietnam Auditing and Consulting Co., Ltd
Zambia	RSM Zambia Chartered Accountants

Exhibit D
(Summary of Timekeepers for Final Fee Period)

Name	Position	Hours	Hourly Rate	Amount
Blice, Joe	Partner	33.50	\$840.00	\$28,140.00
Cole, Monique	Principal	24.40	\$840.00	\$20,496.00
Hill, Lindsay	Principal	7.00	\$840.00	\$5,880.00
Hurley, Ryan	Partner	11.50	\$840.00	\$9,660.00
Schulman, Jay	Principal	10.00	\$840.00	\$8,400.00
Siegal, Howard	Partner	175.30	\$840.00	\$147,252.00
Towarnicke, Arlene	Principal	5.20	\$840.00	\$4,368.00
Zavoronkova, Irina	Principal	5.25	\$840.00	\$4,410.00
Davisson, Rich	Partner	9.30	\$840.00	\$7,812.00
Crismyre, Michael	Senior Director	7.50	\$690.00	\$5,175.00
Croce, Steven	Senior Manager	330.00	\$645.00	\$212,850.00
Jacobson, Scott	Director	3.00	\$645.00	\$1,935.00
Koznek, Xin	Director	14.45	\$645.00	\$9,320.25
Lancaster, Barbara	Director	5.40	\$645.00	\$3,483.00
Loose, Russell	Senior Manager	23.00	\$645.00	\$14,835.00
Murray, Mark	Senior Manager	24.40	\$645.00	\$15,738.00
Hoover, Rachel	Director	44.30	\$645.00	\$28,573.50
Bowers, Leah	Manager	157.80	\$450.00	\$71,010.00
Khaydarov, Timur	Manager	11.80	\$450.00	\$5,310.00
Roper, David	Manager	5.00	\$450.00	\$2,250.00
Iqbal, Nazim	Manager	162.20	\$450.00	\$72,990.00
Hollier, Tori	Supervisor	234.70	\$345.00	\$80,971.50
Micciche, Thomas	Supervisor	23.20	\$345.00	\$8,004.00
Regan, John	Supervisor	50.40	\$345.00	\$17,388.00
Cronin, Chloe	Senior Associate	15.00	\$300.00	\$4,500.00
Doherty, Shailey	Senior Associate	19.10	\$300.00	\$5,730.00
Forst, Chris	Senior Associate	19.5	\$300.00	\$5,850.00
Knapp, Katherine	Senior Associate	97.30	\$300.00	\$29,190.00
Lewey, Andrew	Senior Associate	18.50	\$300.00	\$5,550.00
McGregor, Erin	Senior Associate	26.20	\$300.00	\$7,860.00
Minich, Zach	Senior Associate	27.00	\$300.00	\$8,100.00
Staerk, Catherine	Senior Associate	219.90	\$300.00	\$65,970.00
Wei, Chris	Senior Associate	8.00	\$300.00	\$2,400.00
Stellmacher, Grant	Senior Associate	51.10	\$300.00	\$15,330.00
Bass, Liesel	Associate	267.70	\$235.00	\$62,909.50
Hill, Caleb	Associate	69.30	\$235.00	\$16,285.50
Andres, Jack	Associate	6.20	\$235.00	\$1,457.00
Collins, Stephen	Associate	155.80	\$235.00	\$36,613.00

Name	Position	Hours	Hourly Rate	Amount
Soehartono, Ellen	Associate	169.50	\$235.00	\$39,832.50
Oreilly, Brendan	Associate	14.50	\$235.00	\$3,407.50
Stonyte, Gabriele	Associate	22.30	\$235.00	\$5,240.50
Gonzalez, Giselle	Associate	97.60	\$235.00	\$22,936.00
Hermesen, Cassie	Associate	60.10	\$235.00	\$14,123.50
Perdieu, William	Associate	2.70	\$235.00	\$634.50
Grand Total		2,748.00		\$1,141,934.75

Exhibit E

(Summary of Expenses for Final Fee Period)

Expense Category	Billable Amount of Expenses
Airfare	\$5,179.68
Lodging	\$18,389.82
Meals	\$1,712.23
Miscellaneous Travel	\$75.00
Transportation	\$1,030.96
Total	\$26,387.69

Exhibit F

(Summary of Fees by Project Category)

Project Category	Final Fee Period Hours	Final Fee Period Billed
Audit Services	2,265.40	\$937,868.50
Form 10 Services	201.40	\$99,192.75
NewCo Audit	9.00	\$5,805.00
Out of Scope	272.20	\$99,068.50
TOTAL	2,748.00	\$1,141,934.75

Exhibit G
(RSM US LLP Time Records)

Date	Professional	Position	Hours	Rate	Billable Amount	Project Category	Description
8/7/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with B. Hernandez and L. Bowers to discuss overall audit procedures and planning for the audit.
8/7/23	Collins, Stephen	Associate	1.50	235.00	352.50	Audit Services	Prepare the request list to send to Client CFO, J. Block, for the 2020 audit (.5); prepare the request list to send to Client CFO, J. Block, for the 2021 audit (.4); prepare the request list to send to Client CFO, J. Block, for the 2022 audit (.6).
8/8/23	Collins, Stephen	Associate	0.50	235.00	117.50	Audit Services	Continue to prepare and revise the request list to send to J. Block for the 2020, 2021, 2022 audits.
8/14/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Prepared initial optimizer checklists for 2020 and 2021 in audit working papers.
8/14/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Prepared initial optimizer checklists for 2022 file in audit working papers.
8/14/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Prepared the independence procedures form for the 2020 and 2021 shared file.
8/14/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Prepared the independence procedures form for the 2022 file.
8/14/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Dropped in support for CLEAR Conclusions and Conflicts checks into the 2020 and 2021 shared file.
8/14/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Dropped in support for CLEAR Conclusions and Conflicts checks into the 2022 file.
8/14/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Finalization of SECCAR record of consultation and dropping into each file.
8/14/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Preparation of the Annual Independence Letter covering all periods under audit (2020-2022).
8/14/23	Croce, Steven	Senior Manager	0.30	645.00	193.50	Audit Services	Preparation of the Summary engagement team form within both files.
8/15/23	Croce, Steven	Senior Manager	1.80	645.00	1,161.00	Audit Services	Prepared letter to those charged with governance related to the planned scope and timing of our audits.
8/15/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Finalize changes to Independence Letter.
8/15/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal Debrief call with N. Iqbal, H. Siegal, S. Croce to discuss approach and utilization of work from Ernst & Young Israel that is provided to us.
8/15/23	Bowers, Leah	Manager	0.70	450.00	315.00	Audit Services	External Call with Ernst & Young Israel for discussion on their PY audit procedures - included Ernst & Young Israel, Sean Riley from Ernst & Young consulting, H. Siegal, S. Croce, and N. Iqbal.
8/15/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Meeting with S. Croce, L. Bowers, T. Hollier, and C. Staerk to debrief on the meeting with client's outside experts.
8/17/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Discussed client background, industry, and its business with N. Iqbal, T. Hollier, L. Bowers.
8/17/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Worked with L. Bowers and E. McGregor on documenting procedures within the Understanding the Entity workpaper within the 2020 and 2021 file as well as the 2022 file.
8/17/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Worked on the overall audit approach and budget.
8/17/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Reviewed the initial determination of Materiality for the 2020 and 2021 file.
8/17/23	Croce, Steven	Senior Manager	0.50	645.00	322.50	Audit Services	Reviewed the initial determination of Materiality for the 2022 file.
8/18/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Discussed progress and any questions with N. Iqbal, T. Hollier, L. Bowers, and E. McGregor.
8/18/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Began review of available sections of Understanding the Entity workpaper for 2022 file.
8/18/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Began review of available portions of Understanding the Entity workpaper for 2020 and 2021 file.
8/18/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Began review of the Significant Accounts and Risk assessment for the 2022 file.
8/22/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Continue review of Understanding the Entity workpaper for 2022 file.
8/22/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Continue review of Understanding the Entity workpaper for 2020 and 2021 file.
8/22/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Continue review of Significant Accounts and Risk assessment for the 2022 file.
8/22/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Began review of the Significant Accounts and Risk assessment for the 2021 file.
8/22/23	Croce, Steven	Senior Manager	0.90	645.00	580.50	Audit Services	Began discussion and preparation of the risk assessment for account estimates workpaper in both files.
8/29/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Began discussion and formulation of overall audit strategy form within both files.
8/29/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Began review of initial preliminary analytical procedures in both files.
8/29/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Reviewed final materiality considerations for the respective files.
8/29/23	Croce, Steven	Senior Manager	2.70	645.00	1,741.50	Audit Services	Continued review of accounting estimates in both files.
8/29/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Discussion with N. Iqbal and L. Bowers regarding progress, areas needing more documentation, plan for staff.
8/29/23	Iqbal, Nazim	Manager	0.40	450.00	180.00	Audit Services	Meeting with S. Croce and L. Bowers to discuss audit plan and travel plans to the client site.
8/29/23	Iqbal, Nazim	Manager	0.40	450.00	180.00	Audit Services	Meeting with S. Croce and J. Block to discuss valuation methodology and documents provided by Celsius.
8/30/23	Croce, Steven	Senior Manager	1.70	645.00	1,096.50	Audit Services	Review progress on overall audit strategy form in both forms.
8/30/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Review progress on significant accounts and risks identified and documented.
8/30/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Review plan and initial approach and documentation of fraud risk work paper.

8/30/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Call with H. Siegal, N. Iqbal, and L. Bowers, to discuss overall progress in both files, what is ready for review and what is close, as well as plan while I am out on paid time off to keep team progressing, inclusive of my prep time for the call.
8/30/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Initial review of Bitcoin support received from the client.
8/30/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with S. Croce, H. Siegal, and L. Bowers to discuss audit plan.
8/31/23	Siegal, Howard	Partner	0.70	840.00	588.00	Audit Services	Attended preclearance call with the SEC to discuss predecessor auditor requirements (Joel Block as well as several individuals from the SEC were in attendance on the call)
9/5/23	Hollier, Tori	Supervisor	2.40	345.00	828.00	Audit Services	Performed materiality calculations + understanding engagement research and background.
9/5/23	Hollier, Tori	Supervisor	2.70	345.00	931.50	Audit Services	Imported Trial Balance to prepare proper formatting and mapping.
9/6/23	Hollier, Tori	Supervisor	3.70	345.00	1,276.50	Audit Services	Made sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA.
9/6/23	Hollier, Tori	Supervisor	1.50	345.00	517.50	Audit Services	Continued to work through materiality calculations + understanding engagement research and background.
9/6/23	Hollier, Tori	Supervisor	1.70	345.00	586.50	Audit Services	Continued to format and map Trial Balance.
9/6/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Formatting the 2020 General Ledger to make selections.
9/6/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Formatting the 2021 General Ledger to make selections.
9/6/23	Knapp, Katherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Used CLEAR to fill out parts of workpaper 1300 - Understanding the Entity. Made a list of questions/inquiries to send to client to fill out the remaining questions in workpaper 1300.
9/7/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with T. Hollier and C. Staerk to discuss audit approach and fixed asset selections.
9/7/23	Hollier, Tori	Supervisor	1.50	345.00	517.50	Audit Services	Working on setting Materiality for audits.
9/7/23	Hollier, Tori	Supervisor	3.20	345.00	1,104.00	Audit Services	Continued to work through sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at Fixed assets.
9/7/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Used formatted General Ledger to make 2021 Operating expenses selections, and completed sample design forms for 2021 Operating expenses.
9/7/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Used Accounts Receivable aging to determine population to be tested and how it will be tested.
9/7/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Used formatted General Ledgers to make 2022 Operating expenses selections, and completed sample design forms for 2022 Operating expenses.
9/7/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Formatted 2022 General Ledger.
9/7/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Meeting with Tori Hollier and Nazim Iqbal to discuss Celsius plan (Accounts Receivable, Fixed Assets, advance payments).
9/7/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Hour meeting with Tori Hollier to discuss advance payments and Accounts Receivable.
9/7/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Used 2022 advance payment details to determine populations to be tested and updated sample design forms.
9/8/23	Hollier, Tori	Supervisor	1.30	345.00	448.50	Audit Services	Started planning risk assessment and setting up significant risk assessment form for audits.
9/8/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Prepared 2021 Cash Reconciliations and made cash cutoff selections.
9/8/23	Knapp, Katherine	Senior Associate	2.30	300.00	690.00	Audit Services	Used datasnipper to extract outgoing payments from the Jan 2023 bank statement.
9/8/23	Knapp, Katherine	Senior Associate	1.20	300.00	360.00	Audit Services	Formed search for unrecorded liabilities population for testing and input population into sample design form and made 2022 search for unrecorded liabilities selections.
9/8/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Completed Accounts Payable analytics workpaper.
9/8/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Prepared 2022 Cash Reconciliations and made cash cutoff selections.
9/11/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with J. Block and T. Hayes to discuss PBCs that were uploaded.
9/11/23	Hollier, Tori	Supervisor	2.70	345.00	931.50	Audit Services	Working with S. Collins to provide comments on walking through test work procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash.
9/11/23	Hollier, Tori	Supervisor	1.20	345.00	414.00	Audit Services	Continued to work through 2021 and 2022 testing sample selections.
9/11/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Used formatted GL to make 2021 Cost of Sales selections.
9/11/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Completed sample design forms for 2021 Cost of Sales.
9/11/23	Knapp, Katherine	Senior Associate	0.70	300.00	210.00	Audit Services	Setting up testing workpaper for 2021 Cost of Sales.
9/11/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Used 2022 accrued expense details to set up the testing workpaper.
9/11/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Used formatted GL to make 2022 Cost of Sales selections.
9/11/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Completed sample design forms for 2022 Cost of Sales.
9/11/23	Knapp, Katherine	Senior Associate	0.70	300.00	210.00	Audit Services	Setting up testing workpaper for 2022 Cost of Sales.
9/11/23	Knapp, Katherine	Senior Associate	2.00	300.00	600.00	Audit Services	Used 2022 advance payment details to make proprietary site selections.
9/11/23	Bass, Liesel	Associate	2.80	235.00	658.00	Audit Services	Prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/11/23	Collins, Stephen	Associate	1.00	235.00	235.00	Audit Services	Processed advanced deposits sample support.
9/12/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Discussion with H. Siegal on risk assessment and planning sections.
9/12/23	Davisson, Rich	Partner	0.50	840.00	420.00	Audit Services	Looked into discussion matters and prepared for meeting with L. Bowers, H. Siegal, S. Croce, N. Iqbal regarding Materiality Benchmarks.
9/12/23	Davisson, Rich	Partner	0.50	840.00	420.00	Audit Services	Discussion with audit team L. Bowers, H. Siegal, S. Croce, N. Iqbal regarding Materiality Benchmarks.
9/12/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Call with J. Block, N. Iqbal, H. Siegal and L. Bowers to give status updates and plan testing approaches, including my preparation time for the call.
9/12/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Internal calls with L. Bowers, N. Iqbal, H. Siegal regarding the Simple Agreement for Future Equity notes and Convertible note valuations related to the 2021 audit, and prepping for the call with our internal valuation team.

9/12/23	Croce, Steven	Senior Manager	1.40	645.00	903.00	Audit Services	Internal call with the RSM Valuation team, including R. Hoover and her team for the Rhodium and Core investments, which include the Simple Agreement for Future Equity and Convertible notes.
9/12/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal call with Professional Practice Office Partner, R. Davison to discuss materiality benchmarks and approach for each of the 3 periods under audit and to discuss his expectations for our documentation of the conclusions reached.
9/12/23	Hoover, Rachel	Director	1.20	645.00	774.00	Audit Services	Preparation and call related to audit planning meeting for Core and Rhodium valuation services review.
9/12/23	Koznek, Xin	Director	0.50	645.00	322.50	Audit Services	Attended the audit planning meeting for Core and Rhodium valuation services review.
9/12/23	Koznek, Xin	Director	0.50	645.00	322.50	Audit Services	Preparation for the audit planning meeting for Core and Rhodium valuation services review.
9/12/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with internal valuation team over scope of valuation, timing, and documents provided by the client for valuation purposes. Call included H. Siegal, S. Croce, R. Hoover, N. Iqbal, A. Towarnicke.
9/12/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with J. Block, S. Croce, H. Siegal, and N. Iqbal to give status updates and plan testing approaches.
9/12/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Call with J. Block, S. Croce, H. Siegal and L. Bowers to give status updates and plan testing approaches.
9/12/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Calls with L. Bowers, S. Croce, H. Siegal regarding Simple Agreement for Future Equity (SAFE) and Convertible Note valuations.
9/12/23	Hollier, Tori	Supervisor	2.00	345.00	690.00	Audit Services	Attended meeting to discuss planning inquiries and digital assets with J. Block.
9/12/23	Hollier, Tori	Supervisor	1.30	345.00	448.50	Audit Services	Selected the remaining 2021 and 2022 samples; discussed fixed asset workbook with client to ensure understanding prior to sending selections + filled in team member on discussion.
9/12/23	Hollier, Tori	Supervisor	2.50	345.00	862.50	Audit Services	Reviewed digital assets workbook provided by client (PBC) for understanding, discussed gameplan for testing approach with team.
9/12/23	Knapp, Katherine	Senior Associate	0.60	300.00	180.00	Audit Services	Set up 2021 accrued expenses testing worksheet.
9/12/23	Knapp, Katherine	Senior Associate	1.40	300.00	420.00	Audit Services	Made 2021 accrued expense selections.
9/12/23	Knapp, Katherine	Senior Associate	2.00	300.00	600.00	Audit Services	Completed 2022 Accounts Payable audit program and 2022 search for unrecorded liabilities testing.
9/12/23	Knapp, Katherine	Senior Associate	0.60	300.00	180.00	Audit Services	Set up 2022 accrued expenses testing worksheet.
9/12/23	Knapp, Katherine	Senior Associate	1.40	300.00	420.00	Audit Services	Made 2022 accrued expense selections.
9/12/23	Knapp, Katherine	Senior Associate	0.60	300.00	180.00	Audit Services	Completed 2022 cash audit program.
9/12/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Completed 2022 cash lead sheet.
9/12/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Completed 2022 Cost of Sales lead sheet.
9/12/23	Knapp, Katherine	Senior Associate	0.60	300.00	180.00	Audit Services	Completed 2022 Cost of Sales audit program.
9/12/23	Bass, Liesel	Associate	2.00	235.00	470.00	Audit Services	Client meeting with J. Block, CFO to discuss audit timeline, business operations, etc.
9/12/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Prepared prepaid asset & prepaid hosting testing including editing testing procedures.
9/12/23	Bass, Liesel	Associate	2.10	235.00	493.50	Audit Services	Prepared prepaid asset & prepaid hosting testing including setting up the testing procedures for support processing.
9/12/23	Bass, Liesel	Associate	3.20	235.00	752.00	Audit Services	Prepared prepaid asset & prepaid hosting testing including reviewing Ernst & Young workpapers to understand the prepaid asset listing & prepaid hosting expenses.
9/12/23	Collins, Stephen	Associate	2.00	235.00	470.00	Audit Services	Processed advanced deposits sample support.
9/12/23	Collins, Stephen	Associate	5.00	235.00	1,175.00	Audit Services	Processed advanced deposits sample support.
9/13/23	Crismyre, Michael	Senior Director	0.50	690.00	345.00	Audit Services	Review client prepared Long Lived Asset Impairment valuation and provide questions to Celsius.
9/13/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Continued review of initial support provided by management and Ernst & Young specific to Bitcoin and preparation for discussion with T. Hollier.
9/13/23	Hoover, Rachel	Director	0.30	645.00	193.50	Audit Services	Emails with valuation services team regarding Core and Rhodium review.
9/13/23	Hollier, Tori	Supervisor	1.50	345.00	517.50	Audit Services	Fixed asset testing approach discussions with Cassie Hermen, internal game planning to break out testing sections by engagement member.
9/13/23	Hollier, Tori	Supervisor	2.50	345.00	862.50	Audit Services	Set up bitcoin testing workpapers and analytics along with bitcoin roll forward testing.
9/13/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Completed 2021 cash audit program and 2021 cash lead sheet.
9/13/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Completed 2022 General Ledger completeness.
9/13/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/13/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Updated Understanding the Entity documentation worksheet 2000 SEC.
9/13/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Updated documentation in Understanding the Entity section of the audit.
9/13/23	Bass, Liesel	Associate	2.80	235.00	658.00	Audit Services	Updated documentation in the audit strategy section of the audit.
9/14/23	Cole, Monique	Principal	0.40	840.00	336.00	Audit Services	Discuss revenue testing approach with H. Siegal, S. Croce, L. Bowers and N. Iqbal.
9/14/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Internal call with T. Hollier to discuss Bitcoin support received, what testing will need to be performed, what additional support and questions we will need to draft to discuss with Ernst & Young at a later date.
9/14/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Meeting with J. Block, T. Hayes, to discuss FA observations, update on long-lived asset impairment, and overall audit status.
9/14/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Meeting with S. Croce, T. Hollier, N. Iqbal to discuss testing approach for Bitcoin, FA observations, options.
9/14/23	Andres, Jack	Associate	0.90	235.00	211.50	Audit Services	Reviewing agreements related to the valuation of complex financial instruments.
9/14/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Inquiry with Ernst & Young to gain an understanding of internal controls in the entity.
9/14/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Document understanding of internal controls over the client's use of IT within its systems.

9/14/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Document understanding of the operations of the client relating to journal entries.
9/14/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Document understanding of the client's revenue transaction cycle.
9/14/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Document understanding of the client's payables, payments, and procurement transaction cycle.
9/14/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Document understanding of the client's property, plant, and equipment (fixed asset) transaction cycle.
9/14/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Document understanding of the client's goodwill/intangibles transaction cycle.
9/14/23	Collins, Stephen	Associate	4.20	235.00	987.00	Audit Services	Completed 2021 advance payment testing using Bitmain and MicroBTs.
9/14/23	Collins, Stephen	Associate	0.80	235.00	188.00	Audit Services	Filled out 2021 Operating Expense audit program.
9/15/23	Cole, Monique	Principal	1.00	840.00	840.00	Audit Services	Discussion with H. Siegal, L. Bowers and S. Croce regarding the initial impairment analysis provided by client and our testing approach.
9/15/23	Hill, Lindsay	Principal	0.50	840.00	420.00	Audit Services	Audit planning meeting to discuss valuations with H. Siegal, S. Croce, L. Bowers and N. Iqbal.
9/15/23	Croce, Steven	Senior Manager	1.60	645.00	1,032.00	Audit Services	Internal call with R. Hoover and her valuation team including additionally L. Hill, and S. Doherty regarding the valuation of Rhodium as part of the Simple Agreement for Future Equity notes valuation and discussion of the long-lived asset impairment and the scope of the valuation teams work necessary around that.
9/15/23	Croce, Steven	Senior Manager	1.10	645.00	709.50	Audit Services	Call with J. Block, CFO, Ernst & Young team inclusive of S. Riley and T. Hayes to discuss impairment indicators approach and overall approach to long-lived asset impairment for each year under audit, including the unique considerations and events of each year and their potential impact on the analysis.
9/15/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal call with valuation team and audit team inclusive of H. Siegal, S. Croce, N. Iqbal, L. Hill, and S. Doherty regarding the valuation of Rhodium as part of the Seasonal Adjustments Factor Evaluation (SAFE) notes valuation. Further discussion regarding the long-lived asset impairment and related valuation scope.
9/15/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call with H. Siegal, S. Croce, and N. Iqbal to connect on game plan regarding Business Valuation call, long-lived asset impairment call and brief update on file status.
9/15/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with J. Block, M. Cole, H. Siegal, S. Croce, N. Iqbal, and T. Hollier to go over overall considerations and assumptions regarding long life asset impairment.
9/15/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Call with M. Cole, H. Siegal, S. Croce, L. Bowers, J. Block and T. Hayes to discuss Long Lived Asset Impairment considerations.
9/15/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Reviewed and provided comments to the team on the cash section of the audit.
9/15/23	Iqbal, Nazim	Manager	0.60	450.00	270.00	Audit Services	Call with L. Bowers, S. Croce, and H. Siegal regarding the impairment of Fixed Assets and common stock valuation.
9/15/23	Hollier, Tori	Supervisor	0.50	345.00	172.50	Audit Services	Call with Ernst & Young, J. Block, M. Cole, and engagement team members (H. Siegal, S. Croce, L. Bowers, N. Iqbal) to discuss long life asset impairment approach.
9/15/23	Doherty, Shailey	Senior Associate	0.50	300.00	150.00	Audit Services	Attended the Celsius audit planning meeting and took notes.
9/15/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Updated 2022 significant accounts risk assessment form and regrouped accounts to align with financials.
9/15/23	Andres, Jack	Associate	0.90	235.00	211.50	Audit Services	Continued reviewing agreements related to the valuation of complex financial instruments.
9/15/23	Andres, Jack	Associate	0.50	235.00	117.50	Audit Services	Meeting with R. Hoover on valuation memo comments.
9/15/23	Andres, Jack	Associate	1.40	235.00	329.00	Audit Services	Drafting preliminary questions list on the valuation report and related financial instruments for the client specialist.
9/15/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Updated documentation in Understanding the Entity and journal entries and documentation of system organization and control reports (compliance).
9/15/23	Collins, Stephen	Associate	3.50	235.00	822.50	Audit Services	Initiated 2021 advance payments testing for shipping, customs and Core Scientific.
9/18/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Meeting with H. Siegal on follow up on planning discussions, significant risks and estimates.
9/18/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Planning meeting with audit team members L. Bowers, S. Croce, N. Iqbal and T. Hollier discussing risks of material misstatement, significant risks and estimates.
9/18/23	Siegal, Howard	Partner	2.40	840.00	2,016.00	Audit Services	Read through, reviewed and provided comments in CaseWare to the client's Long Lived Asset Impairment memo as well as the spreadsheet provided as well.
9/18/23	Croce, Steven	Senior Manager	2.30	645.00	1,483.50	Audit Services	Discussions throughout the day in person with J. Block and Ernst & Young team S. Riley, T. Hayes, P. Yu, R. Gust, and K. Zimmer regarding financial statement presentation, understanding of the support they have provided to date, Bitcoin.
9/18/23	Croce, Steven	Senior Manager	1.70	645.00	1,096.50	Audit Services	Discussions and preparation with T. Hollier, E. McGregor, L. Bowers, N. Iqbal of initial approach and documentation of transaction cycle understandings for both files.
9/18/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Discussions with T. Hollier regarding Bitcoin support and organizing data to start documenting and testing as we need.
9/18/23	Croce, Steven	Senior Manager	1.90	645.00	1,225.50	Audit Services	Helping team document various planning forms, inclusive of the overall understanding of the entity form, risk assessment forms, fraud procedures, and update documentation of those forms within the 2021 file.
9/18/23	Hoover, Rachel	Director	1.60	645.00	1,032.00	Audit Services	Review legal agreements related to valuation services review of Core and Rhodium.

9/18/23	Bowers, Leah	Manager	0.70	450.00	315.00	Audit Services	Assisted and advised team (T. Hollier, E. McGregor, C. Staerk, L. Bass) in filing out planning forms.
9/18/23	Hollier, Tori	Supervisor	1.40	345.00	483.00	Audit Services	Working through digital asset workbook and setting up audit workpapers, etc.; digital asset roc; discussing hash rates and testing approach; pool operator confirmations.
9/18/23	Doherty, Shailey	Senior Associate	1.10	300.00	330.00	Audit Services	Reviewed the Celsius 820 report, met with G. Stonyte to discuss the questions to appraiser and read through the promissory note agreement.
9/18/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Made 2021 Legal Follow-Ups to send to J. Block at Celsius.
9/18/23	Knapp, Katherine	Senior Associate	0.70	300.00	210.00	Audit Services	Completed/reviewed 2021 Operating expenses testing.
9/18/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Made 2022 Legal Follow-Ups to send to J. Block at Celsius.
9/18/23	Knapp, Katherine	Senior Associate	2.20	300.00	660.00	Audit Services	Worked on/reviewed 2022 Operating expenses testing.
9/18/23	Knapp, Katherine	Senior Associate	2.70	300.00	810.00	Audit Services	Completed 2021 accrued expense testing.
9/18/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Completed 2021 cash testing.
9/18/23	Knapp, Katherine	Senior Associate	0.30	300.00	90.00	Audit Services	Completed 2022 accrued expense testing.
9/18/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Meeting with S.Croce, L. Bowers, and N. Iqbal on Significant Account Risk assessment.
9/18/23	McGregor, Erin	Senior Associate	2.00	300.00	600.00	Audit Services	Mapping trial balance with draft financial statements.
9/18/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Updating risks and assertions throughout the engagement file to match with Significant account risk assessment.
9/18/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Updated documentation within the understanding the entity's internal control system.
9/18/23	Bass, Liesel	Associate	0.20	235.00	47.00	Audit Services	Updated documentation within the understanding the entity's IT controls.
9/18/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Updated documentation within the understanding the entity's journal entry controls.
9/18/23	Bass, Liesel	Associate	0.20	235.00	47.00	Audit Services	Updated documentation within the understanding the entity's revenue cycle.
9/18/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Updated documentation within the understanding the entity's payroll cycle.
9/18/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Updated documentation within the understanding the entity's payables cycle.
9/18/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Updated documentation within the understanding the entity's property, plant and equipment.
9/18/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Updated documentation within the understanding the entity's business combinations.
9/18/23	Bass, Liesel	Associate	0.20	235.00	47.00	Audit Services	Updated documentation within the understanding the entity's investments.
9/18/23	Bass, Liesel	Associate	2.30	235.00	540.50	Audit Services	Updated documentation in the Understanding the Entity and overall audit strategy sections of the audit workpapers.
9/18/23	Collins, Stephen	Associate	0.50	235.00	117.50	Audit Services	Completed Audit Program for 2021 Operating Expenses.
9/18/23	Collins, Stephen	Associate	0.30	235.00	70.50	Audit Services	Added references to operating expenses lead sheet and signed off.
9/18/23	Collins, Stephen	Associate	0.80	235.00	188.00	Audit Services	Completed Audit Program for 2022 for Operating Expenses.
9/18/23	Collins, Stephen	Associate	1.20	235.00	282.00	Audit Services	Completed 2021 debt roll forward.
9/18/23	Collins, Stephen	Associate	1.50	235.00	352.50	Audit Services	Filled out 2021 debt audit program.
9/18/23	Collins, Stephen	Associate	0.50	235.00	117.50	Audit Services	Added references to debt lead sheet.
9/18/23	Stonyte, Gabriele	Associate	0.50	235.00	117.50	Audit Services	Drafted questions for appraiser and while setting up model For Rhodium Enterprises.
9/18/23	Stonyte, Gabriele	Associate	2.00	235.00	470.00	Audit Services	Meeting with S. Doherty to discuss work progress on Rhodium Enterprises model.
9/19/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Planning call with J. Blice, engagement quality reviewer.
9/19/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Reviewed and provided comments in CaseWare on planning forms.
9/19/23	Siegal, Howard	Partner	1.50	840.00	1,260.00	Audit Services	Discussed revenue testing approach with S. Croce, N. Iqbal and T. Hollier.
9/19/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Referred to Thomson Reuters bankruptcy financial statement presentation for research.
9/19/23	Siegal, Howard	Partner	1.60	840.00	1,344.00	Audit Services	Discussed hosting contract evaluation and land leases with T. Hollier, S. Croce and N. Iqbal.
9/19/23	Siegal, Howard	Partner	0.80	840.00	672.00	Audit Services	Reviewed hosting contract evaluation and land and provided comments in CaseWare.
9/19/23	Siegal, Howard	Partner	1.30	840.00	1,092.00	Audit Services	Read through hosting contracts and land leases.
9/19/23	Siegal, Howard	Partner	0.90	840.00	756.00	Audit Services	Walked through risk of material misstatement workpapers in planning with T. Hollier, S. Croce, L. Bowers and N. Iqbal.
9/19/23	Croce, Steven	Senior Manager	1.60	645.00	1,032.00	Audit Services	Preparation for and status meeting with J. Block, S. Riley, T. Hayes.
9/19/23	Croce, Steven	Senior Manager	6.20	645.00	3,999.00	Audit Services	Reviewed and signed off on planning forms, inclusive of work papers related to independence, engagement team summary, overall audit strategy, confirmation templates, mainly for 2022 file, but also part of the 2021 file.
9/19/23	Murray, Mark	Senior Manager	0.20	645.00	129.00	Audit Services	Subject Matter Expert review and analysis of the planned audit approach over digital asset balances and activities for the 2021 audit.
9/19/23	Murray, Mark	Senior Manager	0.30	645.00	193.50	Audit Services	Subject Matter Expert review and analysis of the planned audit approach over digital asset balances and activities for the 2022 audit.
9/19/23	Bowers, Leah	Manager	0.60	450.00	270.00	Audit Services	Assisted and advised team (T. Hollier, E. McGregor, C. Staerk, L. Bass) in filing out planning forms.
9/19/23	Bowers, Leah	Manager	1.00	450.00	450.00	Audit Services	Preparation of the Long Lived Asset Impairment Record of Consultation utilizing management's analysis.
9/19/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Reviewed and analyzed meeting minutes in workpaper series 1315.7 through workpaper 1315.11.
9/19/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Review and audit documentation within management's impairment analysis excels and support provided by management.
9/19/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hollier, S. Croce, L. Bowers on the status of the audit.
9/19/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with Z. Minich, G. Stellmacher, and H. Siegal on testing mining data.

9/19/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hayes and J. Block on listing of miners and related locations.
9/19/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Setting up workpapers for fixed asset observation and assisting T. Hollier with Fixed Asset walkthroughs.
9/19/23	Hollier, Tori	Supervisor	2.60	345.00	897.00	Audit Services	Continued to work through digital asset workbook, setting up workpapers, etc.; digital asset roc; discussing hash rates and testing approach; pool operator confirmations.
9/19/23	Doherty, Shailey	Senior Associate	1.20	300.00	360.00	Audit Services	Meeting with G. Stonyte and M. Eastlack to discuss the questions list, reviewed questions drafted by G. Stonyte, made updates and sent to M. Eastlack for review.
9/19/23	Knapp, Katherine	Senior Associate	0.20	300.00	60.00	Audit Services	Completed 2021 accrued expense audit program.
9/19/23	Knapp, Katherine	Senior Associate	0.20	300.00	60.00	Audit Services	Completed 2022 accrued expense audit program.
9/19/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Completed 2022 operating expenses testing.
9/19/23	Knapp, Katherine	Senior Associate	5.00	300.00	1,500.00	Audit Services	Obtained all 2022 executory contracts and read through them all analyzing them for lease accounting implications.
9/19/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Meeting with H. Siegal to discuss leases.
9/19/23	McGregor, Erin	Senior Associate	1.60	300.00	480.00	Audit Services	Remapping 2021 Trial Balance to align with the financial statements and updating assertions and testing procedures.
9/19/23	McGregor, Erin	Senior Associate	0.70	300.00	210.00	Audit Services	Preparing communications letter related to those charged with governance.
9/19/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Meeting with S. Croce on mapping of trial balance and addressing related comments.
9/19/23	McGregor, Erin	Senior Associate	1.70	300.00	510.00	Audit Services	Preparing Significant Accounts Risk Assessment.
9/19/23	McGregor, Erin	Senior Associate	1.50	300.00	450.00	Audit Services	Classifying and importing risk of material misstatements to financial statements.
9/19/23	McGregor, Erin	Senior Associate	1.50	300.00	450.00	Audit Services	Updating Significant Accounts Risk Assessment classification to align with financial statements.
9/19/23	Minich, Zach	Senior Associate	0.40	300.00	120.00	Audit Services	Discussion with H. Siegal, L. Bowers, S. Croce, J. Schulman and T. Hollier on pulling mining data directly from miners and comparing to foreman.
9/19/23	Andres, Jack	Associate	0.70	235.00	164.50	Audit Services	Drafting preliminary questions list on the valuation report and related financial instruments for the audit team.
9/19/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Updated documentation in the understanding payroll cycle workpaper.
9/19/23	Bass, Liesel	Associate	2.30	235.00	540.50	Audit Services	Updated Fixed Asset schedule documentation for Fixed Asset observation.
9/19/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Performed risk assessment for significant estimates and updated the assessment summary.
9/19/23	Bass, Liesel	Associate	1.10	235.00	258.50	Audit Services	Updated documentation in understanding the payroll cycle workpaper.
9/19/23	Collins, Stephen	Associate	0.80	235.00	188.00	Audit Services	Drafted 2021 Related Party confirmations.
9/19/23	Collins, Stephen	Associate	2.60	235.00	611.00	Audit Services	Completed 2022 Debt roll forward.
9/19/23	Collins, Stephen	Associate	1.50	235.00	352.50	Audit Services	Filled out 2022 debt Audit Program Guide (APG).
9/19/23	Collins, Stephen	Associate	0.60	235.00	141.00	Audit Services	Added references to debt lead sheet.
9/19/23	Collins, Stephen	Associate	1.70	235.00	399.50	Audit Services	Added workpaper references to debt agreement for 2022.
9/19/23	Stonyte, Gabriele	Associate	1.00	235.00	235.00	Audit Services	Continued drafting questions for appraiser and working on model for Rhodium Enterprises.
9/19/23	Stonyte, Gabriele	Associate	0.50	235.00	117.50	Audit Services	Meeting with S. Doherty and M. Eastlack to discuss the progress made on Rhodium Enterprises modeling.
9/20/23	Blice, Joe	Partner	1.10	840.00	924.00	Audit Services	Reviewed and provided comments on independence and planning items.
9/20/23	Blice, Joe	Partner	2.20	840.00	1,848.00	Audit Services	Reviewed, analyzed and provided comments within CaseWare to the financial statements.
9/20/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Review Bitcoin set up forms and planning area of the record of consultation.
9/20/23	Croce, Steven	Senior Manager	2.00	645.00	1,290.00	Audit Services	Answered questions on documentation and audit approach from T. Hollier, E. McGregor, and L. Bass.
9/20/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Discussions with S. Riley and T. Hayes throughout the day on progress, additional support needed.
9/20/23	Hoover, Rachel	Director	0.30	645.00	193.50	Audit Services	Answered questions related to valuation services review of Core and Rhodium.
9/20/23	Bowers, Leah	Manager	0.40	450.00	180.00	Audit Services	Responded to questions from engagement team (T. Hollier, C. Staerk, L. Bass, E. McGregor) regarding completion of planning forms for the audit.
9/20/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Review and analysis of client's meeting minutes as required by audit procedures.
9/20/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Fixed Asset Observation meeting with T. Hollier and L. Lampack.
9/20/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Planning inquiry meeting with J. Fan and J. Block.
9/20/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal status meeting on the audit with T. Hollier, L. Bowers, H. Siegal, C. Staerk.
9/20/23	Khaydarov, Timur	Manager	1.00	450.00	450.00	Audit Services	Performed review of provided by client information for valuations.
9/20/23	Hollier, Tori	Supervisor	3.20	345.00	1,104.00	Audit Services	Continued to work through digital asset workbook and address comments on digital asset roc.
9/20/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Resolved and addressed comments left on the 2022 Cash Review workpaper.
9/20/23	Knapp, Katherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Worked on completing the 2022 lease testing.
9/20/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Updated 2022 general ledger completeness workpaper for adjusting entries.
9/20/23	McGregor, Erin	Senior Associate	3.90	300.00	1,170.00	Audit Services	Remapping and updating significant risks and importing risks of material misstatements.
9/20/23	McGregor, Erin	Senior Associate	2.80	300.00	840.00	Audit Services	Updating significant risks in significant accounts risk assessment form and documenting understanding of most recent financial statements.
9/20/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Completed documentation of fraud inquiries with J. Fan, CFO.
9/20/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Prepared and documented risk assessment procedures in the FORM 3100 SEC in CaseWare.

9/20/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Summarize all board meeting minutes within the understanding the entity section, preliminary analytics, fraud inquiries & fraud assessment.
9/20/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Perform and document preliminary analytics which explores the relationships between all accounts.
9/20/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Perform & document fraud inquiries & fraud risk assessment.
9/20/23	Collins, Stephen	Associate	1.20	235.00	282.00	Audit Services	Began drafting legal confirmations.
9/20/23	Collins, Stephen	Associate	3.20	235.00	752.00	Audit Services	Filled out 2022 Advanced Payments Sample Form for Bitmain, Shipping/Customs, Micro BTS, and Prop sites.
9/20/23	Collins, Stephen	Associate	4.50	235.00	1,057.50	Audit Services	Filled out 2022 Advanced Payments Sample Form for Bitmain, Shipping/Customs, Micro BTS, and Prop sites.
9/21/23	Cole, Monique	Principal	0.30	840.00	252.00	Audit Services	Discussions with H. Siegal re: consultations on revenue and Long Lived Asset Impairment.
9/21/23	Davisson, Rich	Partner	0.50	840.00	420.00	Audit Services	Clearing comments on accounting consultation.
9/21/23	Hill, Lindsay	Principal	0.50	840.00	420.00	Audit Services	Audit planning meeting to discuss valuations with H. Siegal, S. Croce, L. Bowers and N. Iqbal.
9/21/23	Hurley, Ryan	Partner	0.50	840.00	420.00	Audit Services	Addressing questions related to materiality.
9/21/23	Siegal, Howard	Partner	0.30	840.00	252.00	Audit Services	Discussion with K. Knapp on lease completeness testing.
9/21/23	Zavoronkova, Irina	Principal	0.80	840.00	672.00	Audit Services	Planned and delegated tasks with engagement team H. Siegal, S. Croce, L. Bowers and N. Iqbal the scope and procedures to be performed as part of the review process.
9/21/23	Croce, Steven	Senior Manager	2.00	645.00	1,290.00	Audit Services	Meeting with T. Hayes, and Celsius site managers T. Pate and D. Albert to walkthrough Bitcoin process and physical miner observation and various mining sites.
9/21/23	Croce, Steven	Senior Manager	4.00	645.00	2,580.00	Audit Services	Discuss hash rate approach with S. Riley, T. Hayes, J. Block, and our internal Bitcoin team, consisting of Z. Minich.
9/21/23	Hoover, Rachel	Director	0.20	645.00	129.00	Audit Services	Emails with valuation services team regarding Core and Rhodium review.
9/21/23	Koznek, Xin	Director	0.30	645.00	193.50	Audit Services	Review and analyze valuation services review questions.
9/21/23	Murray, Mark	Senior Manager	0.20	645.00	129.00	Audit Services	Subject Matter Expert meeting with H. Siegal, S. Croce, L. Bowers, N. Iqbal and T. Hollier to discuss the planned audit approach over digital asset balances and activities for the 2021 audit.
9/21/23	Murray, Mark	Senior Manager	0.30	645.00	193.50	Audit Services	Subject Matter Expert meeting with H. Siegal, S. Croce, L. Bowers, N. Iqbal and T. Hollier to discuss the planned audit approach over digital asset balances and activities for the 2022 audit.
9/21/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Reviewed and provided comments to the team on materiality and planning section.
9/21/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit and discussion on fixed asset observation testing.
9/21/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the valuations that need to be performed for the audit.
9/21/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hayes and J. Block on the valuation reports and findings.
9/21/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with G. Stellmacher and Z. Minich on miner revenue testing and related analytics/reports.
9/21/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meetings with Valuation Team (R. Hoover, X. Koznek) and meeting with J. Blice on materiality considerations.
9/21/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Audit Services	Planning meeting with S. Croce, L. Bowers, and H. Siegal on valuation for impairment of long lived assets.
9/21/23	McGregor, Erin	Senior Associate	2.30	300.00	690.00	Audit Services	Reviewing Understanding Controls section workpapers for Design and Implementation documentation for all areas of the audit and providing comments to staff.
9/21/23	McGregor, Erin	Senior Associate	1.20	300.00	360.00	Audit Services	Review of prelim trial balance.
9/21/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Review of controls design and implementation of revenue.
9/21/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Review of controls understanding purchases and property.
9/21/23	McGregor, Erin	Senior Associate	1.00	300.00	300.00	Audit Services	Review of controls understanding payroll and business combination.
9/21/23	Minich, Zach	Senior Associate	0.80	300.00	240.00	Audit Services	Analyzed data collected from miners and discussion with J. Schulman and H. Siegal on how to format data to compare to Foreman to ensure accurate representation of the comparative work completed.
9/21/23	Bass, Liesel	Associate	1.30	235.00	305.50	Audit Services	Perform & document preliminary analytics.
9/21/23	Collins, Stephen	Associate	1.10	235.00	258.50	Audit Services	Completed Sample Form for 2021 advance payments for Bitmain, Micro BTS, and Shipping/Customs.
9/21/23	Collins, Stephen	Associate	0.70	235.00	164.50	Audit Services	Added selection tickmark documentation.
9/22/23	Cole, Monique	Principal	0.30	840.00	252.00	Audit Services	Discussions with H. Siegal re: consultations on revenue and Long Lived Asset Impairment.
9/22/23	Siegal, Howard	Partner	7.40	840.00	6,216.00	Audit Services	Read through the draft of the financial statements and related documents and provided comments to T. Hayes, S. Riley, and J. Block.
9/22/23	Siegal, Howard	Partner	1.20	840.00	1,008.00	Audit Services	Researched Long Lived Asset Impairment presentation, specifically on how to present the Fixed Asset tables after impairment.
9/22/23	Crismyre, Michael	Senior Director	1.00	690.00	690.00	Audit Services	Drafting initial questions for T. Hayes, S. Croce, and N. Iqbal regarding personal property valuations for Cedarvale Acquisition.
9/22/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Discussion with S. Riley, T. Hayes, and J. Block on weeks progress, and focus of following week.
9/22/23	Croce, Steven	Senior Manager	2.60	645.00	1,677.00	Audit Services	Reviewed initial financial statement provided by Ernst & Young team.
9/22/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Discuss with M. Crismyre valuation of machine and equipment.
9/22/23	Hoover, Rachel	Director	0.30	645.00	193.50	Audit Services	Review responses from clients specialist related to valuation services review of Core and Rhodium.
9/22/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Discussion with C. Staerk and L. Bass on comments on prepaids testing.
9/22/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit.
9/22/23	Hollier, Tori	Supervisor	2.70	345.00	931.50	Audit Services	Continued to work through digital asset workbook and addressing comments on digital asset roc; Review hash rates and testing approach; pool operator confirmations.

9/22/23	Knapp, Katherine	Senior Associate	1.10	300.00	330.00	Audit Services	Updated 2022 General Ledger completeness workpaper for additional adjusting entries.
9/22/23	Knapp, Katherine	Senior Associate	0.40	300.00	120.00	Audit Services	Meeting with H. Siegal to discuss power agreements.
9/22/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Updated the 2022 Operating Expenses testing workpaper.
9/22/23	Knapp, Katherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Used Alteryx to complete lease completeness for the 2022 workpaper.
9/22/23	Bass, Liesel	Associate	2.00	235.00	470.00	Audit Services	Payroll testing included processing support and updating documentation.
9/22/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Payroll audit program to determine procedures & approach, and updated documentation.
9/22/23	Bass, Liesel	Associate	4.50	235.00	1,057.50	Audit Services	Addressed comments within the Understanding the Entity's internal control and transaction cycles sections.
9/22/23	Collins, Stephen	Associate	3.40	235.00	799.00	Audit Services	Documented TMs in Advanced Payments workpaper for Bitmain.
9/25/23	Cole, Monique	Principal	0.30	840.00	252.00	Audit Services	Discussions with H. Siegal regarding consultations on revenue and Long Lived Asset Impairment.
9/25/23	Siegal, Howard	Partner	2.00	840.00	1,680.00	Audit Services	Continuation of financial statement review.
9/25/23	Croce, Steven	Senior Manager	1.40	645.00	903.00	Audit Services	Discussions with J. Block, S. Riley and T. Hayes throughout day on progress of our planning and audit approach, additional support that will be required.
9/25/23	Croce, Steven	Senior Manager	6.40	645.00	4,128.00	Audit Services	Reviewed within the 2022 file, the board of directors minutes, Understanding the Entity and its environment, remaining independence items, final materiality determination, final documentation of preliminary analytics, risk assessment for accounting estimates, and the overall engagement planning procedures form.
9/25/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Answered questions on documentation and audit approach from T. Hollier.
9/25/23	Hoover, Rachel	Director	0.30	645.00	193.50	Audit Services	Emails with RSM audit team related to valuation services review of Core and Rhodium.
9/25/23	Loose, Russell	Senior Manager	0.20	645.00	129.00	Audit Services	Revise comments provided on the 2021 current Tax Provision.
9/25/23	Loose, Russell	Senior Manager	0.30	645.00	193.50	Audit Services	Revise comments provided on 2021 deferred taxes file.
9/25/23	Loose, Russell	Senior Manager	1.50	645.00	967.50	Audit Services	Review comments provided on 2021 effective tax rate and full provision file.
9/25/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with J. Block, T. Hayes, S. Riley on the status of the audit and PBC requests.
9/25/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit.
9/25/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Audit Services	Review and analysis of items provided by client in support of investment valuations.
9/25/23	Regan, John	Supervisor	0.40	345.00	138.00	Audit Services	Reviewing the Valuation Schedules for Rhodium and Core.
9/25/23	Doherty, Shailey	Senior Associate	0.10	300.00	30.00	Audit Services	Read and responded to emails from Celsius.
9/25/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Input data for the prepaid asset sample design form which automates the number of samples required for testing.
9/25/23	Bass, Liesel	Associate	3.50	235.00	822.50	Audit Services	Performed prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/25/23	Collins, Stephen	Associate	1.80	235.00	423.00	Audit Services	Completed 2022 Debt roll forward.
9/25/23	Collins, Stephen	Associate	1.40	235.00	329.00	Audit Services	Filled out 2022 debt audit program.
9/25/23	Collins, Stephen	Associate	4.50	235.00	1,057.50	Audit Services	Completed analytical procedures and tied to Trial Balance.
9/25/23	Collins, Stephen	Associate	2.30	235.00	540.50	Audit Services	Recalculated 2022 Interest Expense.
9/25/23	Collins, Stephen	Associate	0.40	235.00	94.00	Audit Services	Added references to lead sheet.
9/25/23	Collins, Stephen	Associate	2.00	235.00	470.00	Audit Services	Shipping/Customs, Micro BTS, and Prop sites.
9/26/23	Cole, Monique	Principal	0.30	840.00	252.00	Audit Services	Discussions with H. Siegal regarding consultations on revenue and Long Lived Asset Impairment.
9/26/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Participated in walkthrough of Celsius mining data software, "Foreman" with J. Fan of Celsius.
9/26/23	Siegal, Howard	Partner	0.40	840.00	336.00	Audit Services	Call with J. Block, CFO to discuss audit progress and Long Lived Asset Impairment.
9/26/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Participated in walkthrough of Celsius mining data software, "Foreman" with J. Fan of Celsius.
9/26/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Call with J. Block, CFO to discuss overall audit progress and discuss their Long Lived Asset Impairment analysis.
9/26/23	Croce, Steven	Senior Manager	3.40	645.00	2,193.00	Audit Services	Reviewed long life asset approach memo and the initial record of consultation form performed by the engagement team.
9/26/23	Croce, Steven	Senior Manager	2.40	645.00	1,548.00	Audit Services	Began review of accounting estimates summary form, and risk report.
9/26/23	Hoover, Rachel	Director	1.20	645.00	774.00	Audit Services	Review responses from clients specialist related to valuation services review of Core and discuss next steps with J. Regan.
9/26/23	Loose, Russell	Senior Manager	0.70	645.00	451.50	Audit Services	Completed 2020 review of current calculation.
9/26/23	Loose, Russell	Senior Manager	0.20	645.00	129.00	Audit Services	Completed 2020 review of Effective Tax Rate for tax provision (ETR).
9/26/23	Loose, Russell	Senior Manager	0.60	645.00	387.00	Audit Services	Completed 2020 review of deferred calculation.
9/26/23	Loose, Russell	Senior Manager	0.70	645.00	451.50	Audit Services	Completed 2022 review of current calculation.
9/26/23	Loose, Russell	Senior Manager	0.20	645.00	129.00	Audit Services	Completed 2022 review of Effective Tax Rate.
9/26/23	Loose, Russell	Senior Manager	0.60	645.00	387.00	Audit Services	Completed 2022 review of deferred calculation.
9/26/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Audit Status meeting with client and audit team, T. Hollier, S. Croce, H. Siegal, N. Iqbal, L. Bass, S. Collins, J. Block, T. Hayes, S. Riley, C. Staerk, R. Gust, P. Yoo, K. Knapp
9/26/23	Bowers, Leah	Manager	4.00	450.00	1,800.00	Audit Services	Preparation of the long-lived asset impairment record of consultation for subject matter expert review.
9/26/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Miner dashboard walkthrough with D. Albert and Y. Choi.
9/26/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	Audit Services	Fixed asset walkthrough observations with T. Hollier, T. Hayes, and D. Albert.
9/26/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Holler, L. Bowers, S. Croce, and H. Siegal on the status of the audit.
9/26/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External status meeting on the audit with T. Hayes, S. Riley, and J. Block.

9/26/23	Knapp, Katherine	Senior Associate	1.90	300.00	570.00	Audit Services	Completed 2021 General Ledger completeness.
9/26/23	Knapp, Katherine	Senior Associate	0.60	300.00	180.00	Audit Services	Meeting with T. Hollier to discuss General Ledger Completeness.
9/26/23	Knapp, Katherine	Senior Associate	1.50	300.00	450.00	Audit Services	Completed 2022 Accounts Receivable Lead sheet and set up 2022 Other Receivable testing worksheet.
9/26/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Completed 2022 Operating Expenses testing.
9/26/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Started to work on RSM memo on power agreements.
9/26/23	Knapp, Katherine	Senior Associate	1.20	300.00	360.00	Audit Services	Updated 2022 General Ledger Completeness in response to comments provided in CaseWare.
9/26/23	Knapp, Katherine	Senior Associate	0.80	300.00	240.00	Audit Services	Meeting with H. Siegal, S. Croce, N. Iqbal, T. Hollier, S. Riley and J. Block to discuss status.
9/26/23	Minich, Zach	Senior Associate	1.00	300.00	300.00	Audit Services	Completed foreman walkthrough with Celsius team.
9/26/23	Staerk, Catherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Client meetings at Ernst & Young with N. Iqbal, S. Croce, T. Hollier, L. Bass, J. Block and management about audit timing, testing approaches, file rundown.
9/26/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Worked with S. Collins and L. Bass on performing debt roll forwards and interest expense calculations. Looking over confirmations S. Collins drafted before sending them out to third parties.
9/26/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Client Meeting with T. Hollier, T. Hayes, Z. Minich, N. Iqbal, J. Block, T. Kai, D. Albert, S. Riely, H. Siegal, G. Stellmacher, and Choi., Y. going through walkthrough of Foreman software platform with Client.
9/26/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Addressed review comments within prepaid assets & prepaid hosting testing.
9/26/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Meeting with N. Iqbal, L. Bowers, and T. Hollier for follow up questions relating to prepaid expense testing.
9/26/23	Bass, Liesel	Associate	3.70	235.00	869.50	Audit Services	Performed prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/26/23	Collins, Stephen	Associate	2.70	235.00	634.50	Audit Services	Completed analytical procedures and tied to Trial balance.
9/26/23	Collins, Stephen	Associate	1.80	235.00	423.00	Audit Services	Recalculated 2022 Interest Expense.
9/26/23	Collins, Stephen	Associate	1.80	235.00	423.00	Audit Services	Shipping/Customs, Micro BTS, and Prop sites.
9/27/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Introductory call with machinery and equipment RSM valuation team members M. Crismyre and S. Jacobson to discuss approach on asset valuations.
9/27/23	Crismyre, Michael	Senior Director	0.50	690.00	345.00	Audit Services	Drafting follow-up questions for T. Hayes, S. Croce, and N. Iqbal regarding personal property valuation for Cedarvale acquisition.
9/27/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Sat with T. Hollier, C. Staerk, and L. Bass to discuss open questions they had related to Bitcoin, Fixed Assets, accruals.
9/27/23	Croce, Steven	Senior Manager	3.20	645.00	2,064.00	Audit Services	Discussions throughout the day with internal VS team, R. Hoover, and separately with Ernst & Young, S. Riley, T. Hayes, and J. Block regarding approach to and status of testing of long life asset impairment items.
9/27/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Reviewed revenue recognition memos provided by client.
9/27/23	Hoover, Rachel	Director	1.40	645.00	903.00	Audit Services	Review agreements and determine plan for review.
9/27/23	Hoover, Rachel	Director	1.00	645.00	645.00	Audit Services	Call with J. Regan and C. Hill to discuss approach and concerns.
9/27/23	Jacobson, Scott	Director	1.00	645.00	645.00	Form 10 Completion	Planning meeting with engagement leader, H. Siegal, to discuss need to machinery and equipment appraisal team.
9/27/23	Koznek, Xin	Director	1.50	645.00	967.50	Audit Services	Review legal agreements related to valuation services review of Core and Rhodium and attended call with J. Regan and R. Hoover to discuss valuation approaches.
9/27/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	Audit Services	Reviewed other receivables and provided comments.
9/27/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with J. Block, T. Hayes, S. Riley on hosting services and prepaids.
9/27/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit.
9/27/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with C. Staerk, T. Hollier, L. Bass regarding other receivables and comments.
9/27/23	Regan, John	Supervisor	1.70	345.00	586.50	Audit Services	Prep and walkthrough call with R. Hoover and X. Koznek.
9/27/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Addressed 2021 Operating Expenses review comments.
9/27/23	Knapp, Katherine	Senior Associate	0.30	300.00	90.00	Audit Services	Met with T. Hollier to discuss 2022 Operating expenses review comments.
9/27/23	Knapp, Katherine	Senior Associate	1.70	300.00	510.00	Audit Services	Addressed 2022 Operating expenses review comments and send additional follow-ups to Joel Block at Celsius.
9/27/23	Knapp, Katherine	Senior Associate	4.70	300.00	1,410.00	Audit Services	Prepared RSM memo on power agreements.
9/27/23	Knapp, Katherine	Senior Associate	2.30	300.00	690.00	Audit Services	Prepared RSM memo on power agreements, Marked up lease agreements, hosting agreements, and power agreements within the 2022 CaseWare file in order to conclude on accounting for these agreements as executory contracts or leases.
9/27/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Working with client team including T. Hayes, D. Albert, J. Block to coordinate time for Transmission Control Protocol dump working session.
9/27/23	Staerk, Catherine	Senior Associate	7.10	300.00	2,130.00	Audit Services	An internal meeting to go over Fixed Asset Roll forward Questions with H. Siegal, S. Croce, L. Bowers and N. Iqbal.
9/27/23	Staerk, Catherine	Senior Associate	3.90	300.00	1,170.00	Audit Services	Cleaning up planning in 2021 file and comparing documentation to 2022 as review.
9/27/23	Andres, Jack	Associate	1.00	235.00	235.00	Audit Services	Planning call with R. Hoover to discuss modeling for the valuation report.
9/27/23	Bass, Liesel	Associate	5.00	235.00	1,175.00	Audit Services	Performed prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/27/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Completed the prepaid asset sample design form which automates the number of samples required for testing, documents the required testing approach, and includes risk assessment in the sample calculation.
9/27/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Performed prepaid asset & prepaid hosting testing and testing procedure updates & formatting.

9/27/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Completed the prepaid asset sample design form which automates the number of samples required for testing, documents the required testing approach, and includes risk assessment in the sample calculation.
9/27/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Documented fraud inquiries with C. Ferraro, Celsius CEO.
9/27/23	Collins, Stephen	Associate	2.50	235.00	587.50	Audit Services	Shipping/Customs, Micro BTS, and Prop sites.
9/28/23	Cole, Monique	Principal	1.50	840.00	1,260.00	Audit Services	Advised and provided comments on revenue recognition consultation.
9/28/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Custody walkthrough with J. Fan of Celsius, C. Forst, G. Stellmacher and N. Iqbal.
9/28/23	Siegal, Howard	Partner	0.40	840.00	336.00	Audit Services	Discussed data collection process on mining equipment with Z. Minich, C. Forst, G. Stellmacher and J. Schulman.
9/28/23	Croce, Steven	Senior Manager	4.20	645.00	2,709.00	Audit Services	Reviewed final fraud risk assessment, significant account determination, accounting estimates, and General Ledger completeness procedures related to the 2022 file.
9/28/23	Croce, Steven	Senior Manager	2.60	645.00	1,677.00	Audit Services	Additional discussions with S. Riley, T. Hayes, J. Fan, J. Block over fireblocks, and revenue recognition items.
9/28/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Assisted C. Staerk in questions she had over related parties.
9/28/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Review of prepaids, receivables and addressing / clearing related comments.
9/28/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit.
9/28/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with J. Block and T. Hayes regarding the setup of miners and monitoring of miners at each location.
9/28/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with D. Tappen and T. Hayes for Fireblocks walkthrough.
9/28/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bass on prepaids and related comments.
9/28/23	Doherty, Shailey	Senior Associate	0.20	300.00	60.00	Audit Services	Briefly read through the Client's Specialist's responses to determine if we need to run any sensitivity.
9/28/23	Forst, Chris	Senior Associate	0.50	300.00	150.00	Audit Services	Conducted a walkthrough of the Fireblocks custody environment with the following people on the call: T. Hollier, J. Fan, T. Hayes, N. Iqbal, S. Croce, J. Block, S. Riley, M. Blecher, H. Siegal, G. Stellmacher, D. Tappen.
9/28/23	Forst, Chris	Senior Associate	1.50	300.00	450.00	Audit Services	Documented existing controls focusing on private key generation, access management, physical and virtual security, and incident response.
9/28/23	Knapp, Katherine	Senior Associate	1.00	300.00	300.00	Audit Services	Addressed 2022 accrued expense review comments.
9/28/23	Knapp, Katherine	Senior Associate	6.50	300.00	1,950.00	Audit Services	Started working through footnote support in the audit file and comparing to the clients financial statements.
9/28/23	Knapp, Katherine	Senior Associate	0.50	300.00	150.00	Audit Services	Completed RSM memo on power agreements.
9/28/23	Minich, Zach	Senior Associate	1.00	300.00	300.00	Audit Services	Call with T. Hayes, D. Albert, J. Block, Z. Minich, S. Croce, H. Siegal, N. Iqbal to determine the needed scope of the Transmission Control Protocol dump exercise and what data was needed for comparison with Foreman reports.
9/28/23	Staerk, Catherine	Senior Associate	3.20	300.00	960.00	Audit Services	Making and sending selections for 2020 Fixed Assets additions and deciding testing approach/selection amount.
9/28/23	Staerk, Catherine	Senior Associate	1.80	300.00	540.00	Audit Services	Status update with T. Hollier, L. Bass, S. Collins, E. Soehartono, S. Croce, N. Iqbal, H. Siegal, G. Stellmacher, Z. Minich, C. Forst.
9/28/23	Staerk, Catherine	Senior Associate	1.10	300.00	330.00	Audit Services	Creating a status update utilizing what is still open on our secure document sharing portal.
9/28/23	Staerk, Catherine	Senior Associate	2.90	300.00	870.00	Audit Services	Sorting through client provided support for Fixed Assets additions and disposals testing.
9/28/23	Stellmacher, Grant	Senior Associate	0.80	300.00	240.00	Audit Services	Client Meeting with T. Hollier, J. Fan, T. Hayes, N. Iqbal, S. Croce, J. Block., S. Riley., M. Blecher, H. Siegal, G. Stellmacher, and D. Tappen. completing walkthrough of the Shared Operational Custody Provider software, Fireblocks, with Client Compilation of Controls Review Documentation Review of documented controls as it pertains to key/shard/account/environment generation, access management, physical/virtual security, and disaster recovery.
9/28/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Executed prepaid asset, prepaid hosting testing, testing procedure formatting, and review comments for the sample design form.
9/28/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Discussed status of audit timeline with RSM managers S. Croce, L. Bowers, and partner H. Siegal.
9/28/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Meeting with N. Iqbal, L. Bowers, and T. Hollier for follow up questions relating to prepaid expense testing.
9/28/23	Bass, Liesel	Associate	2.30	235.00	540.50	Audit Services	Performed prepaid asset & prepaid hosting testing and testing procedure updates & formatting.
9/28/23	Collins, Stephen	Associate	1.20	235.00	282.00	Audit Services	Completed analytical procedures and tied to Trial Balance.
9/28/23	Collins, Stephen	Associate	1.60	235.00	376.00	Audit Services	Recalculated 2022 Interest Expense.
9/28/23	Collins, Stephen	Associate	1.30	235.00	305.50	Audit Services	Drafted 2022 related party confirmations.
9/29/23	Cole, Monique	Principal	1.50	840.00	1,260.00	Audit Services	Reviewed and provided comments on long lived asset impairment consultation.
9/29/23	Siegal, Howard	Partner	0.30	840.00	252.00	Audit Services	Discuss custody memo with G. Stellmacher.
9/29/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Catch up call with L. Bowers, S. Croce and N. Iqbal to discuss audit progress, items around impairment and revenue testing approach.
9/29/23	Siegal, Howard	Partner	3.70	840.00	3,108.00	Audit Services	Power Purchase Agreement contracts read, review and provide comments in CaseWare.
9/29/23	Siegal, Howard	Partner	3.00	840.00	2,520.00	OOS/LLA Impairment	Left comments on Long Lived Asset Impairment consultation for revision.
9/29/23	Hoover, Rachel	Director	1.00	645.00	645.00	Audit Services	Reviewed Rhodium model and participated in meeting between valuation services review team J. Regan, C. Hill and audit team N. Iqbal, H. Siegal to discuss concerns.
9/29/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with R. Hoover, J. Andres, and X. Koznet on valuation comments and questions.
9/29/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with L. Bowers, S. Croce, H. Siegal, T. Hollier, C. Staerk on the status of the audit.

9/29/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with J. Block, T. Hayes, S. Riley on status of the audit and related PBCs that were still needed.
9/29/23	Khaydarov, Timur	Manager	1.50	450.00	675.00	Audit Services	Review of draft memo and initial questions provided to the audit team for further follow-up.
9/29/23	Regan, John	Supervisor	0.30	345.00	103.50	Audit Services	Reviewing and analyzing question responses.
9/29/23	Regan, John	Supervisor	0.40	345.00	138.00	Audit Services	Call with S. Croce, N. Iqbal, L. Bowers and R. Hoover.
9/29/23	Doherty, Shailey	Senior Associate	0.50	300.00	150.00	Audit Services	Met with G. Stonyte and M. Eastlack to discuss questions about notes and safes.
9/29/23	Doherty, Shailey	Senior Associate	3.50	300.00	1,050.00	Audit Services	Reviewed the prospectus file provided by the Appraiser and figured out the reconciliation of the convertible note and Seasonal Adjustments Factors Evaluation agreement amounts and the balance sheet as of the Val Date while also writing up memo documentation support from prospectus that Gabby can use.
9/29/23	Knapp, Katherine	Senior Associate	8.00	300.00	2,400.00	Audit Services	Finished working through footed note support in the audit and comparing to the clients financials statements. Variances and discrepancies through this process were communicated to J. Block at Celsius.
9/29/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Continued working with client team including T. Hayes, D. Albert, J. Block to coordinate time for Transmission Control Protocol dump working session.
9/29/23	Andres, Jack	Associate	0.30	235.00	70.50	Audit Services	Meeting with N. Iqbal, S. Croce on the valuation memo reviews.
9/29/23	Bass, Liesel	Associate	3.00	235.00	705.00	Audit Services	Addressing review comments within the Understanding the Entity and risk assessment documentation.
9/29/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Addressed review comments for prepaid hosting expenses.
9/29/23	Bass, Liesel	Associate	3.50	235.00	822.50	Audit Services	Addressed review comments within the Understanding the Entity and risk assessment documentation.
9/29/23	Oreilly, Brendan	Associate	2.50	235.00	587.50	Audit Services	Drafting valuation models and questions list for the Impairment of Long Lived Assets report and NewCo acquisition.
9/29/23	Stonyte, Gabriele	Associate	1.90	235.00	446.50	Audit Services	Continued working on excel model for Rhodium Enterprises.
9/29/23	Stonyte, Gabriele	Associate	0.50	235.00	117.50	Audit Services	Meeting with M. Eastlack and S. Doherty to discuss Rhodium Enterprises model.
9/30/23	Bowers, Leah	Manager	4.00	450.00	1,800.00	Audit Services	Reviewing the staff prepared Power Purchase Agreement (PPA) analysis and updating the PPA memo and analysis of the PPA related to 2022 for details discussed in the contract and consideration regarding the guidance.
10/1/23	Iqbal, Nazim	Manager	3.00	450.00	1,350.00	Audit Services	Meeting with J. Block and T. Hayes to discuss valuation reports.
10/1/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Reading through Cash section and Understanding Controls section of the audit and providing comments to the team.
10/1/23	Hollier, Tori	Supervisor	6.40	345.00	2,208.00	Audit Services	Reviewed and provided comments to staff regarding prepaid expenses.
10/1/23	Hollier, Tori	Supervisor	1.30	345.00	448.50	Audit Services	Reviewing and analyzing deposits on miners and discussing fixed asset testing approach with team.
10/1/23	Hollier, Tori	Supervisor	8.20	345.00	2,829.00	Audit Services	Working on Revenue Recognition memo for Record of Consultation workpaper.
10/1/23	Hollier, Tori	Supervisor	0.50	345.00	172.50	Audit Services	Investigating debt questions including Bitcoin loan and United states dollar based loan.
10/1/23	Staerk, Catherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Creating a workpaper to test fixed assets for Opening Balance Sheet 2020.
10/1/23	Collins, Stephen	Associate	0.50	235.00	117.50	Audit Services	Added workpaper references to Debt Agreements for 2021.
10/2/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Consulted with H. Siegal and Z. Minich regarding the process and code used to test the reliability of the Foreman Mining Management tool.
10/2/23	Siegal, Howard	Partner	4.40	840.00	3,696.00	Audit Services	Review and provided comments in CaseWare on Significant Accounts and Risk Assessment form.
10/2/23	Siegal, Howard	Partner	2.10	840.00	1,764.00	Audit Services	Reviewed and provided comments on planning forms in the 2022 audit file.
10/2/23	Zavoronkova, Irina	Principal	0.50	840.00	420.00	Form 10 Completion	Call with H. Siegal, S. Croce and N. Iqbal to discuss acquisition accounting and scope of the valuation team's review procedures.
10/2/23	Croce, Steven	Senior Manager	3.00	645.00	1,935.00	OOS/LLA Impairment	Reviewed support with L. Bowers for Long Lived Asset Impairment.
10/2/23	Hoover, Rachel	Director	0.50	645.00	322.50	Audit Services	Call with client's specialist (Stout) and audit team (N. Iqbal; H Siegal).
10/2/23	Hoover, Rachel	Director	1.20	645.00	774.00	Audit Services	Follow up discussion with audit team, follow up call with valuation services.
10/2/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Core and Rhodium valuation discussion meeting with internal team including R. Hoover, and J Regan.
10/2/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Debrief with H. Siegal, L. Bowers, and S. Croce regarding Core and Rhodium valuation.
10/2/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Core and Rhodium valuation discussion meeting with client team T. Hayes and S. Riley.
10/2/23	Khaydarov, Timur	Manager	1.50	450.00	675.00	Audit Services	Addressing comments from concurring reviewer on ASC 350 valuation memo and updating the memo for suggested changes.
10/2/23	Hollier, Tori	Supervisor	0.90	345.00	310.50	Audit Services	Discussing testing work with staff and answering questions as they work through working papers.
10/2/23	Hollier, Tori	Supervisor	6.20	345.00	2,139.00	Audit Services	Selecting entries and modifying criteria for Journal entry testing workpaper.
10/2/23	Regan, John	Supervisor	1.30	345.00	448.50	Form 10 Completion	Preparing for and participating in a call with Client's Specialist.
10/2/23	Doherty, Shailey	Senior Associate	1.10	300.00	330.00	Form 10 Completion	Meeting with G. Stonyte to go over the Celsius model, discussed updates to make, discussed memo documentation, and set up a meeting with M. Eastlack for tomorrow.
10/2/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Internal discussion with H. Siegal, S. Croce, L. Bowers, T. Hollier, N. Iqbal, L. Bass, S. Collins regarding planning procedures.
10/2/23	Staerk, Catherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Internal discussion with H. Siegal, S. Croce, L. Bowers, T. Hollier, N. Iqbal, L. Bass, S. Collins regarding confirmations.
10/2/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Set up Fixed Asset workpaper for 2021 and 2022.

10/2/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting discussing outstanding payroll items with C. Staerk and T. Hollier.
10/2/23	Bass, Liesel	Associate	3.50	235.00	822.50	Audit Services	Addressing review comments within the Understanding the Entity's Internal Control and Transaction Cycles sections of the audit.
10/2/23	Collins, Stephen	Associate	1.80	235.00	423.00	Audit Services	Performed equity roll forward.
10/2/23	Collins, Stephen	Associate	0.50	235.00	117.50	Audit Services	Read through and signed off on Equity lead sheet.
10/2/23	Collins, Stephen	Associate	3.60	235.00	846.00	Audit Services	Continued to work on Equity roll forward.
10/2/23	Oreilly, Brendan	Associate	2.00	235.00	470.00	Form 10 Completion	Prepared edits for the discounted cash flow model for purchase price allocation.
10/2/23	Soehartono, Ellen	Associate	6.00	235.00	1,410.00	Audit Services	Preparing Foundry System and Organization Controls (SOC 1) evaluation report.
10/2/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Discussion with T. Hollier on the client background and setting up workpapers for multiple year audit files.
10/2/23	Stonyte, Gabriele	Associate	1.00	235.00	235.00	Audit Services	Meeting with S. Doherty to discuss progress and address questions on Rhodium Enterprises model.
10/2/23	Stonyte, Gabriele	Associate	4.00	235.00	940.00	Audit Services	Drafted model and memo for Rhodium Enterprises.
10/3/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Discussions with H. Siegal and Z. Minich around mining data collectability using a router and its integration with Foreman.
10/3/23	Siegal, Howard	Partner	2.80	840.00	2,352.00	Audit Services	Review and comments provided on multiple colocation agreements with Core Scientific, Luna, EZ Blockchain and Frontier.
10/3/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Updated documentation in response to comments provided on cash confirmation by engagement teams.
10/3/23	Croce, Steven	Senior Manager	3.20	645.00	2,064.00	Audit Services	Multiple calls with R. Hoover, N. Iqbal, H. Siegal related to the investment valuations - SAFE - Simple Agreement for Future Equity and convertible notes for 2021 file.
10/3/23	Croce, Steven	Senior Manager	2.80	645.00	1,806.00	Audit Services	Reviewing performance of transaction cycles.
10/3/23	Hoover, Rachel	Director	0.30	645.00	193.50	Audit Services	Draft 3rd round of follow-up questions regarding the valuation services review.
10/3/23	Hoover, Rachel	Director	0.20	645.00	129.00	Audit Services	Call with team and messages with H. Siegal and team regarding the valuation services review.
10/3/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Audit Status update call with engagement team (T. Hollier, S. Croce, N. Iqbal, H. Siegal, C. Staerk, S. Collins), J. Block, and EY (S. Riley, T. Hayes, P. Yoo, R. Gust).
10/3/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Long Lived Asset Impairment call with Mgmt and Ernst & Young (J. Block, T. Hayes, S. Riley) including S. Croce, to discuss approach based on initial reviews done.
10/3/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Status meeting with H. Siegal, T. Hollier, C. Staerk, and S. Croce.
10/3/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	Audit Services	Discussion with Ernst & Young regarding Long Lived Asset.
10/3/23	Hollier, Tori	Supervisor	0.20	345.00	69.00	Audit Services	Status call with client.
10/3/23	Hollier, Tori	Supervisor	8.70	345.00	3,001.50	Audit Services	Continuing working on selecting entries and modifying criteria for Journal entry testing workpaper.
10/3/23	Hollier, Tori	Supervisor	0.50	345.00	172.50	Audit Services	Preparing and reviewing related party confirmations for test work.
10/3/23	Regan, John	Supervisor	2.20	345.00	759.00	Form 10 Completion	Walkthrough with J. Andres and C. Hill gameplanning project management.
10/3/23	Doherty, Shailey	Senior Associate	1.00	300.00	300.00	Audit Services	Prepped and attended meeting with M. Eastlack and G. Stonyte to discuss memo documentation.
10/3/23	Minich, Zach	Senior Associate	1.00	300.00	300.00	Audit Services	Confirmed delivery of router device to pull mining data off miners directly and tie into Foreman.
10/3/23	Staerk, Catherine	Senior Associate	3.00	300.00	900.00	Audit Services	Setting up E. Soeherton with System Operational Controls report procedures and answering any questions regarding documentation.
10/3/23	Staerk, Catherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Meeting with Ernst & Young and H. Siegal, S. Croce, L. Bowers to work towards getting a fixed asset additions population sample.
10/3/23	Andres, Jack	Associate	0.50	235.00	117.50	Audit Services	Planning call with R. Hoover to discuss modeling for the valuation report.
10/3/23	Collins, Stephen	Associate	6.80	235.00	1,598.00	Audit Services	Input and tested cost of sales support provided by Celsius.
10/3/23	Collins, Stephen	Associate	1.10	235.00	258.50	Audit Services	Performed debt roll forward and interest expense analytic.
10/3/23	Collins, Stephen	Associate	1.90	235.00	446.50	Audit Services	Began filling out audit programs for Equity and Earnings Per Share.
10/3/23	Hill, Caleb	Associate	4.00	235.00	940.00	Form 10 Completion	Worked on Celsius Core document review and modeling.
10/3/23	Hill, Caleb	Associate	0.60	235.00	141.00	OOS/Alternative Invest	Call with N. Iqbal, H. Siegal, S. Croce to kick off.
10/3/23	Oreilly, Brendan	Associate	2.00	235.00	470.00	Form 10 Completion	Started draft of valuation memo.
10/3/23	Soehartono, Ellen	Associate	4.00	235.00	940.00	Audit Services	Preparing Insperity and Foreman System and Organization Controls (SOC 1) evaluation report.
10/3/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Performed walkthrough of system organization and controls workpaper.
10/3/23	Stonyte, Gabriele	Associate	0.60	235.00	141.00	Audit Services	Meeting with M. Eastlack and S. Doherty to discuss work progress for Rhodium Enterprises.
10/3/23	Stonyte, Gabriele	Associate	3.40	235.00	799.00	Audit Services	Completed drafting model and memo for Rhodium Enterprises.
10/4/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Reformatting metadata from data pull on miners using routers.
10/4/23	Siegal, Howard	Partner	3.50	840.00	2,940.00	Audit Services	Read through, review and comments provided on Master Electric Energy Sales Agreement (MEESA) power agreements for Stiles, Rebel, Garden City and Constellation.
10/4/23	Siegal, Howard	Partner	1.20	840.00	1,008.00	Audit Services	Researched derivative guidance for power contracts under the applicable accounting standards.
10/4/23	Siegal, Howard	Partner	4.00	840.00	3,360.00	Audit Services	Reviewed and provided comments on Stiles lease and Rebel leases as well as provided comments on whether they were executory contracts or lease agreements.
10/4/23	Croce, Steven	Senior Manager	3.60	645.00	2,322.00	Audit Services	Discussions with J. Block, S. Riley, T. Hayes, L. Bowers, on the long lived asset support they provided, inclusive of the testing procedures and their memo. Additionally we discussed the sales tax calculation with them. Worked with team on these items.
10/4/23	Croce, Steven	Senior Manager	3.20	645.00	2,064.00	Audit Services	Observing mining data inclusive of live hash rate at two mining sites of Celsius, Rebel and Stiles.
10/4/23	Croce, Steven	Senior Manager	0.20	645.00	129.00	Audit Services	Assisting T. Hollier with Bitcoin testing.

10/4/23	Hoover, Rachel	Director	0.70	645.00	451.50	Audit Services	Call with X. Koznek. Email additional questions to the client regarding valuation services review.
10/4/23	Koznek, Xin	Director	0.50	645.00	322.50	Form 10 Completion	Call with R. Hoover to discuss additional questions for the client.
10/4/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Set up Suralink collaboration site and PBC list for supporting documents.
10/4/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Discussion with team J. Block, S. Riley, T. Hayes, L. Bowers, regarding Fixed Assets testing approach.
10/4/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	Audit Services	Read through Prepaid Expenses workpaper and provided comments for feedback.
10/4/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Audit Services	Review of ASC 350 memo and providing comments to the valuation staff and seniors.
10/4/23	Hollier, Tori	Supervisor	0.20	345.00	69.00	Audit Services	Investigating and reviewing 2021 debt workpaper.
10/4/23	Hollier, Tori	Supervisor	0.40	345.00	138.00	Audit Services	Review and analyze idea history for journal entry testing.
10/4/23	Hollier, Tori	Supervisor	0.70	345.00	241.50	Audit Services	Discussing testing work with engagement staff and answering questions as they work.
10/4/23	Regan, John	Supervisor	0.40	345.00	138.00	Audit Services	Drafting follow up questions for Rhodium.
10/4/23	Minich, Zach	Senior Associate	1.00	300.00	300.00	Audit Services	Transmission Control Protocol dump working session with the client team to gather data from pickaxe Application Programming Interface.
10/4/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Prepped and annotated related party confirmations.
10/4/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Setting up Accounts Receivable for 2022.
10/4/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Prepped and annotated debt confirmations.
10/4/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Prepped and organized legal letters.
10/4/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Network Miner Monitoring Observation - Client Meeting with Z. Minich, S. DeLay, I. Nazim, S. Croce, A. Whitfield, H. Siegal, K. Desso., S. Chambers., T. Hayes., J. Schulman, and G. Stellmacher Observation of live/historical node data capture.
10/4/23	Bass, Liesel	Associate	3.20	235.00	752.00	Audit Services	Addressing review comments within the Understanding the Entity's internal control and transaction cycles sections.
10/4/23	Collins, Stephen	Associate	6.50	235.00	1,527.50	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/4/23	Hill, Caleb	Associate	3.10	235.00	728.50	Form 10 Completion	Continued to work on Celsius Core modeling.
10/4/23	Soehartono, Ellen	Associate	5.80	235.00	1,363.00	Audit Services	Preparing Cost of Goods Sold 2021 workpaper.
10/4/23	Soehartono, Ellen	Associate	1.00	235.00	235.00	Audit Services	Worked on System and Organization Controls workpaper.
10/4/23	Soehartono, Ellen	Associate	1.60	235.00	376.00	Audit Services	Preparing Cost of Goods Sold workpaper and addressing senior comments related to this section.
10/5/23	Blice, Joe	Partner	3.50	840.00	2,940.00	Audit Services	Reviewed and provided comments on all of the planning workpapers included significant accounts and risk assessments, significant estimates, significant risks and preliminary audit committee communication.
10/5/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Review and provided comments on lease workpapers in the audit file.
10/5/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Discussion with N. Iqbal, S. Croce and T. Hollier on prepaid hosting accounting.
10/5/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Call with S. Riley of Ernst & Young to discuss audit progress on impairment, derivatives and hosting agreement audit.
10/5/23	Siegal, Howard	Partner	1.30	840.00	1,092.00	Audit Services	Review and address comments provided on prepaid hosting services workpaper.
10/5/23	Croce, Steven	Senior Manager	2.90	645.00	1,870.50	Audit Services	Assisting T. Hollier and C. Staerk with Fixed Assets testing while reviewing and providing comments.
10/5/23	Croce, Steven	Senior Manager	3.00	645.00	1,935.00	Audit Services	Call with S. Riley, T. Hayes, and N. Iqbal to discuss prepaid hosting and fixed asset testing.
10/5/23	Hoover, Rachel	Director	0.10	645.00	64.50	Audit Services	Respond to J. Regan's questions.
10/5/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Audit Status update call with engagement team (T. Hollier, S. Croce, N. Iqbal, H. Siegal, C. Staerk, S. Collins), J. Block, and Ernst & Young (S. Riley, T. Hayes, P. Yoo, R. Gust).
10/5/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call to discuss treatment of prepaid hosting services between RSM (S. Croce), Ernst & Young (T. Hayes, S. Riley) and J. Block.
10/5/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting on status of audit with H. Siegal, T. Hollier, C. Staerk, and S. Croce.
10/5/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Discussed Prepaids testing approach with T. Hayes and J. Block.
10/5/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hayes and J. Block on testing miner activity at various Celsius sites to test mining revenue.
10/5/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Read through and provided comments on System Organization and Control reports.
10/5/23	Khaydarov, Timur	Manager	0.30	450.00	135.00	Audit Services	Review of financial models used in the valuation memo for the audit team.
10/5/23	Hollier, Tori	Supervisor	2.30	345.00	793.50	Audit Services	Discussed overview of Cost of Goods Sold testing and support with staff.
10/5/23	Hollier, Tori	Supervisor	5.20	345.00	1,794.00	Audit Services	Preparing Digital Assets Record of Consultation.
10/5/23	Doherty, Shailey	Senior Associate	2.20	300.00	660.00	Audit Services	Updated G. Stonyte's model and left comments for her to review.
10/5/23	Staerk, Catherine	Senior Associate	4.00	300.00	1,200.00	Audit Services	Internal team meetings with H. Siegal, S. Croce, T. Hollier, L. Bowers to talk through testing approaches for Asset line items.
10/5/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Evaluated Payroll testing support & Payroll testing.
10/5/23	Collins, Stephen	Associate	7.20	235.00	1,692.00	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/5/23	Hill, Caleb	Associate	5.20	235.00	1,222.00	Form 10 Completion	Continued to work on Celsius Core modeling while working on questions and drafts.
10/5/23	Soehartono, Ellen	Associate	2.50	235.00	587.50	Audit Services	Preparing Cost of Goods Sold workpaper and addressing senior comments related to this section.
10/5/23	Soehartono, Ellen	Associate	2.70	235.00	634.50	Audit Services	Replaced workpaper System Organization and Controls with latest form, completed comparison with Foundry.
10/5/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Call with T. Hollier regarding Cost of Goods Sold.
10/6/23	Blice, Joe	Partner	0.80	840.00	672.00	Audit Services	Discussion with H. Siegal on audit progress, status of comments provided to the team and updated timeline.
10/6/23	Zavoronkova, Irina	Principal	0.70	840.00	588.00	Form 10 Completion	Performed review of the initial questions and procedures performed by the valuation team and provided comments to the team to edit and update certain documentation.

10/6/23	Croce, Steven	Senior Manager	4.10	645.00	2,644.50	Audit Services	Performed reviews over cash, accrued expenses, accounts payables, leases and a couple other areas in both files.
10/6/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Meeting with L. Bass, Ernst & Young (R. Gust, S. Riley) and J. Block to discuss Payroll reconciliations to the Trial Balance and align on the support to be provided to finalize test work.
10/6/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Meeting with RSM VS Team (T. Khaydarov), RSMAT (H. Siegal, S. Croce, N. Iqbal), J. Block, and Ernst & Young (S. Riley, T. Hayes) to discuss the questions from RSM VS over WACC considerations as it relates to Long Lived Asset Impairment.
10/6/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with team to discuss expense testing.
10/6/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with team to discuss system and organization controls report testing.
10/6/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with Ernst & Young team to discuss Cost of Goods Sold testing.
10/6/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting to discuss Long Lived Asset Impairment and considerations with Ernst & Young team and valuation.
10/6/23	Khaydarov, Timur	Manager	1.00	450.00	450.00	Form 10 Completion	Review and provided comments on first round walkthrough of ASC 350 memo.
10/6/23	Micicche, Thomas	Supervisor	0.20	345.00	69.00	Form 10 Completion	Reviewing the Stout report.
10/6/23	Regan, John	Supervisor	1.30	345.00	448.50	Audit Services	Walkthrough call with C. Hill, reviewed and analyzed model.
10/6/23	Doherty, Shailey	Senior Associate	3.60	300.00	1,080.00	Audit Services	Finished making updates and adding dialogue to the Celsius Accounting Standards Codification (ASC) 718 memo and pulled in Discount for Lack Of Marketability (DLOM) language. Sent to T. Micicche for review and saved version with comments for G. Stonyte to review my changes.
10/6/23	Minich, Zach	Senior Associate	0.30	300.00	90.00	Audit Services	Continued working with client team including T. Hayes, D. Albert, J. Block to coordinate time for Transmission Control Protocol dump working session.
10/6/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Working through wrapping up Fixed Assets and deposits on miners in 2021.
10/6/23	Staerk, Catherine	Senior Associate	3.00	300.00	900.00	Audit Services	Clearing up planning comments in 2020 and 2021.
10/6/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Clearing comments from the 2020 opening balance sheet workpaper and cleaning up the testing.
10/6/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Meeting with Ernst & Young to discuss and interpret provided payroll support and Ernst & Young payroll workpaper.
10/6/23	Bass, Liesel	Associate	2.00	235.00	470.00	Audit Services	Document payroll procedures and set up the payroll testing including formatting the workpaper to include key employee details.
10/6/23	Bass, Liesel	Associate	3.50	235.00	822.50	Audit Services	Process Payroll testing support & Payroll testing.
10/6/23	Bass, Liesel	Associate	2.00	235.00	470.00	Audit Services	Addressing review comments within the Understanding the Entity's internal control and transaction cycles sections and sent follow up email to Ernst & Young team.
10/6/23	Collins, Stephen	Associate	5.50	235.00	1,292.50	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/6/23	Hill, Caleb	Associate	2.00	235.00	470.00	Form 10 Completion	Continued to work on Celsius Core document review and modeling.
10/6/23	Hill, Caleb	Associate	7.20	235.00	1,692.00	OOS/Alternative Invest	Reviewing and analyzing the Rhodium valuation and relevant models.
10/6/23	Soehartono, Ellen	Associate	3.50	235.00	822.50	Audit Services	Preparing Insperity System and Organization Controls (SOC 1) evaluation report.
10/6/23	Soehartono, Ellen	Associate	2.50	235.00	587.50	Audit Services	Several virtual call discussions with Ernst & Young team and the client with S. Collins.
10/9/23	Hill, Lindsay	Principal	1.00	840.00	840.00	Audit Services	Audit planning meeting to discuss valuations with H. Siegal, S. Croce, L. Bowers and N. Iqbal.
10/9/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Continued reformatting metadata from data pull on miners using routers.
10/9/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Internal meeting to discuss audit progress and certain audit items around revenue, leases and Fixed Assets with S. Croce, L. Bowers, T. Hollier and N. Iqbal.
10/9/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Call with R. Hoover and L. Hill to discuss valuation status on alternative investments.
10/9/23	Siegal, Howard	Partner	3.00	840.00	2,520.00	Audit Services	Review clear planning comments that were in CaseWare and addressed by the audit team.
10/9/23	Siegal, Howard	Partner	1.40	840.00	1,176.00	Audit Services	Review and comments provided on Prepaid Expenses.
10/9/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal call with T. Hollier, L. Bass, C. Staerk, L. Bowers, N. Iqbal on status of the file and plan to complete.
10/9/23	Croce, Steven	Senior Manager	6.40	645.00	4,128.00	Audit Services	Reviewing completed sections of file including those on 10/6. Additionally performed Bitcoin testing.
10/9/23	Hoover, Rachel	Director	0.80	645.00	516.00	Form 10 Completion	Audit planning meeting with J. Regan, T. Micicche, X. Koznek, H. Siegal for valuation requirements on Celsius.
10/9/23	Koznek, Xin	Director	0.75	645.00	483.75	Form 10 Completion	Audit planning meeting with J. Regan, T. Micicche, R. Hoover and H. Siegal for valuation requirements on Celsius.
10/9/23	Lancaster, Barbara	Director	1.00	645.00	645.00	Audit Services	Planning meeting call and prep with H. Siegal, R. Hoover, L. Hill, X. Koznek, S. Doherty, T. Micicche, N. Iqbal, L. Bowers to discuss expected scope, timing, budget.
10/9/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Long Lived asset impairment touchpoint discussion with T. Hayes to discuss assumptions used in the Long Lived Asset Impairment model to document audit team considerations around.
10/9/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with RSM VS team to ensure scope and planning of valuation work (H. Siegal, S. Croce, N. Iqbal, R. Hoover, L. Hill, X. Koznek, S. Doherty, J. Regan, T. Micicche).
10/9/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Team status update to discuss questions and staff to provide updates on completion of workpapers (N. Iqbal, S. Croce, S. Collins, C. Staerk, E. Soehartono, L. Bass)
10/9/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Discussion with L. Bass and Ernst & Young (R. Gust, S. Riley) over provided Payroll support and assistance in reconciling the support provided.
10/9/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Discussion with L. Bass and review of provided Payroll support to understand how to complete the workpaper.

10/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with C. Staerk and T. Hollier on prepaids testing to address comments.
10/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hayes, S. Riley, P. Yoo, T. Hollier, L. Bowers, S. Croce, H. Siegal on the status of the audit.
10/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with C. Staerk and T. Hollier on prepaids testing.
10/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	OOS/Alternative Invest	Discussion with Valuation Team regarding NewCo valuation investments and loans.
10/9/23	Micciche, Thomas	Supervisor	4.00	345.00	1,380.00	Form 10 Completion	Reviewed and edited Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation.
10/9/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Participated in an audit planning meeting with H. Siegal, S. Croce, R. Hoover, L. Hill, X. Koznik, S. Doherty, J. Regan.
10/9/23	Regan, John	Supervisor	0.80	345.00	276.00	Form 10 Completion	Audit planning meeting with R. Hoover, T. Micciche, X. Koznek and H. Siegal for valuation requirements on Celsius.
10/9/23	Doherty, Shailey	Senior Associate	0.80	300.00	240.00	OOS/Alternative Invest	Attended audit planning meeting, took notes, corresponded with the project manager regarding timeline and re-staffing, let N. USTA know as well that she'd be CC-ed on the email to resource management.
10/9/23	Forst, Chris	Senior Associate	2.00	300.00	600.00	Audit Services	Drafting of ownership memo that proves control of wallets by the client.
10/9/23	Forst, Chris	Senior Associate	2.00	300.00	600.00	Audit Services	Continuation of documentation of existing controls focusing on private key generation, access management, physical and virtual security, and incident response.
10/9/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Working through Construction in Progress and additions from advanced payments.
10/9/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Cleaning up fixed assets workpaper per L. Bowers review comments.
10/9/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Internal meetings to live review fixed assets with H. Siegal, S. Croce, L. Bowers.
10/9/23	Staerk, Catherine	Senior Associate	3.00	300.00	900.00	Audit Services	Gathering and creating a status update to circulate to H. Siegal, S. Croce, N. Iqbal, and L. Bowers.
10/9/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Meeting with S. Croce, L. Bowers, and N. Iqbal to discuss open items & requests to prep for Ernst & Young meeting.
10/9/23	Bass, Liesel	Associate	2.40	235.00	564.00	Audit Services	Payroll testing & follow up meeting; Payroll documentation; Payroll sample design form.
10/9/23	Bass, Liesel	Associate	0.40	235.00	94.00	Audit Services	Address review comments for prepaid hosting expenses.
10/9/23	Bass, Liesel	Associate	3.30	235.00	775.50	Audit Services	2022 Tax Provision calculations including footing, ticking and tying amounts to RSM calculations & procedures.
10/9/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Addressing review comments within the Understanding the Entity's Internal Control and Transaction Cycles sections.
10/9/23	Collins, Stephen	Associate	6.20	235.00	1,457.00	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/9/23	Hill, Caleb	Associate	1.70	235.00	399.50	OOS/Alternative Invest	Drafting valuation memo on Rhodium and follow-up questions to N. Iqbal.
10/9/23	Oreilly, Brendan	Associate	3.00	235.00	705.00	Form 10 Completion	Prepared updates to memo, validated equipment lease data, updated model and memo again.
10/9/23	Soehartono, Ellen	Associate	1.00	235.00	235.00	Audit Services	Addressing comments from T. Hollier on Cost of Goods sold workpaper.
10/9/23	Soehartono, Ellen	Associate	4.00	235.00	940.00	Audit Services	Worked on the system organization and controls foreman report.
10/9/23	Soehartono, Ellen	Associate	2.30	235.00	540.50	Audit Services	Group meeting about Cost of Goods Sold and compiled a list of questions for the client.
10/10/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Data Analysis related to Foreman Data Reliability.
10/10/23	Siegal, Howard	Partner	2.00	840.00	1,680.00	Audit Services	Discussed revenue approach and data collectability from miners with Zach Minich and Jay Schulman.
10/10/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Status call with internal engagement team - T. Hollier, N. Iqbal, L. Bowers, H. Siegal, C. Staerk and status call with Ernst & Young S. Riley, T. Hayes, and J. Block.
10/10/23	Croce, Steven	Senior Manager	6.40	645.00	4,128.00	Audit Services	Worked through revenue and Bitcoin items with T. Hollier for both files.
10/10/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Call with N. Iqbal and L. Bowers on status and areas of focus.
10/10/23	Hoover, Rachel	Director	0.10	645.00	64.50	OOS/Alternative Invest	Follow up with audit team regarding Rhodium valuation services review.
10/10/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Status Call with RSM (T. Holler, S. Collins, S. Croce, C. Staerk, L. Bass, N. Iqbal, H. Siegal), J. Block and Ernst & Young (T. Hayes, S. Riley, R. Gust, P. Yoo) to discuss open items, estimated completion of open items, and reviews status.
10/10/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Hollider, Management (P. Pandey) and Ernst & Young team (T. Hayes, R. Gust, P. Yoo) to walkthrough the NetSuite General Ledger to identify descriptions when running the General Ledger for export.
10/10/23	Bowers, Leah	Manager	5.60	450.00	2,520.00	Audit Services	Long lived asset impairment roc updating based on the subject matter expert and partner record of consultation comments specifically around impairment indicators and asset groups.
10/10/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Meeting with S. Collins and T. Hollier on expenses testing.
10/10/23	Khaydarov, Timur	Manager	2.50	450.00	1,125.00	Audit Services	ASC 350 memo review after adjustments were made.
10/10/23	Regan, John	Supervisor	0.70	345.00	241.50	OOS/Alternative Invest	Call with C. Hill, discussing model mechanics.
10/10/23	Forst, Chris	Senior Associate	0.50	300.00	150.00	Audit Services	Developing a statistic to estimate the amount of Bitcoin earned by the client.
10/10/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Internal sync to coordinate the validation of data in Foreman.
10/10/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Planning procedures in the quarterly review ending 6/30/2023.
10/10/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Call with N. Iqbal to go over cip and additions from advance payments then after the call and discussed with T. Hollier about selections. Sent a follow up email to Celsius for further help about the details.
10/10/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Going through 2400s and prelim analytics to discuss with L. Bass.
10/10/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Going through prelim analytics and the understanding transactions cycles.
10/10/23	Bass, Liesel	Associate	2.60	235.00	611.00	Audit Services	Update documentation for Payroll testing, set up procedures & formatting for testing to be completed, and data entry for the sampling software.

10/10/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/10/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Payroll testing & follow up meeting; Payroll documentation; Payroll sample design form.
10/10/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Address review comments for prepaid hosting expenses.
10/10/23	Bass, Liesel	Associate	2.30	235.00	540.50	Audit Services	2022 Tax Provision calculations including footing, ticking and tying amounts to RSM calculations & procedures.
10/10/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Addressing review comments within the Understanding the Entity's Internal Control and transaction cycles sections and sent follow up email to Ernst & Young team.
10/10/23	Collins, Stephen	Associate	5.00	235.00	1,175.00	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/10/23	Hill, Caleb	Associate	1.00	235.00	235.00	Form 10 Completion	Meeting with Celsius Core.
10/10/23	Hill, Caleb	Associate	1.50	235.00	352.50	Form 10 Completion	Correcting errors on the Celsius Core model.
10/10/23	Oreilly, Brendan	Associate	1.00	235.00	235.00	Form 10 Completion	Revised valuation model and memo for Celsius.
10/10/23	Soehartono, Ellen	Associate	1.30	235.00	305.50	Audit Services	Addressing further comments from T. Hollier on Cost of Goods sold workpaper.
10/10/23	Soehartono, Ellen	Associate	1.50	235.00	352.50	Audit Services	Meeting with T. Hollier and C. Staerk on Cost of Goods Sold workpaper.
10/10/23	Soehartono, Ellen	Associate	4.50	235.00	1,057.50	Audit Services	Worked on the system and organization controls foreman workpaper.
10/10/23	Stonyte, Gabriele	Associate	2.00	235.00	470.00	Audit Services	Addressing M. Eastlack's (PM's) comments on Rhodium Enterprises model.
10/11/23	Cole, Monique	Principal	1.00	840.00	840.00	Audit Services	Reviewed consultation memo on revenue recognition and provided comments to the audit team.
10/11/23	Cole, Monique	Principal	2.00	840.00	1,680.00	Audit Services	Reviewed consultation memo on impairment of long lived assets and provided comments to the audit team.
10/11/23	Cole, Monique	Principal	1.00	840.00	840.00	Audit Services	Reviewed power purchase agreements and provided comments to the audit team.
10/11/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Data analysis related to foreman data reliability.
10/11/23	Siegal, Howard	Partner	2.50	840.00	2,100.00	Audit Services	Reviews and provided comments on long lived asset assumptions for the gross cash flow tests.
10/11/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Internal call with T. Hollier, L. Bass, C. Staerk, L. Bowers, N. Iqbal to prepare for my reviews.
10/11/23	Croce, Steven	Senior Manager	5.20	645.00	3,354.00	Audit Services	Review and work on Bitcoin roll forward for both files.
10/11/23	Hoover, Rachel	Director	0.60	645.00	387.00	OOS/Alternative Invest	Review responses from the clients specialist and provide follow up questions regarding valuation services review.
10/11/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Hollier over revenue recognition memo and assistance in addressing subject matter expert comments.
10/11/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal audit team status discussion and assistance in answering questions over open areas. T. Hollier, L. Bass, S. Collins, E. Soehartono, C. Staerk, N. Iqbal, S. Croce, and H. Siegal.
10/11/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Discussion with T. Hollier, L. Bass, and Ernst & Young (T. Hayes, and P. Yoo) over prepaid hosting costs and how they recorded them for the 2022 audit.
10/11/23	Bowers, Leah	Manager	3.40	450.00	1,530.00	Audit Services	Long lived asset impairment model updating of the tickmarks within based on subject matter expert/partner comments.
10/11/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal discussion with T. Hollier, L. Bass over Prepaid Expenses and hosting on how to address review comments and path forward on the workpaper.
10/11/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provided comments to staff on Prepaid Expenses.
10/11/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Discussion with internal teams regarding revenue testing and the data obtained from miners.
10/11/23	Iqbal, Nazim	Manager	0.50	450.00	225.00	Audit Services	Internal staff meeting with S. Croce, L. Bowers, C. Staerk, and T. Hollier.
10/11/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with E. Soehartono on System Organizational Controls Report testing.
10/11/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provide comments to staff on expenses.
10/11/23	Micicche, Thomas	Supervisor	0.50	345.00	172.50	OOS/Alternative Invest	Finalize Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation.
10/11/23	Regan, John	Supervisor	2.00	345.00	690.00	Form 10 Completion	Review of model discussion with R. Hoover and C. Hill.
10/11/23	Doherty, Shailey	Senior Associate	2.00	300.00	600.00	OOS/Alternative Invest	Celsius updates discussion regarding an update to the Celsius memo and formatting based on reviewer comments.
10/11/23	Minich, Zach	Senior Associate	2.00	300.00	600.00	Audit Services	Working independently comparing data from pickaxe API to foreman mining dashboard.
10/11/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Drafting of Custody Understanding Memorandum, Documentation of key/shard/account/environment generation controls in relation to the client's custody architecture within Memorandum.
10/11/23	Stellmacher, Grant	Senior Associate	0.50	300.00	150.00	Audit Services	Drafting of ownership memo that proves control of wallets by the client.
10/11/23	Bass, Liesel	Associate	1.60	235.00	376.00	Audit Services	Addressing review comments within the Understanding the Entity's internal control and transaction cycles sections.
10/11/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Addressing review comments within the risk assessment documentation.
10/11/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/11/23	Bass, Liesel	Associate	2.10	235.00	493.50	Audit Services	Address review comments with supervisor & manager in the Payroll testing section and prepare for meeting with Ernst & Young & J. Block for support explanation.
10/11/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Addressing review comments within the risk assessment documentation.
10/11/23	Collins, Stephen	Associate	4.80	235.00	1,128.00	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/11/23	Hill, Caleb	Associate	0.80	235.00	188.00	Form 10 Completion	Check-in on Celsius Core progress.
10/11/23	Soehartono, Ellen	Associate	1.50	235.00	352.50	Audit Services	Worked on Cost of Goods Sold 2021 workpaper.
10/11/23	Soehartono, Ellen	Associate	1.30	235.00	305.50	Audit Services	Worked on 2022 Equity workpaper.
10/11/23	Soehartono, Ellen	Associate	2.50	235.00	587.50	Audit Services	Worked on the system and organization controls report.
10/11/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Internal meeting discussing with in-charge (NAME?) regarding the Equity workpaper, T. Hollier, L. Bass, S. Collins, L. Bowers, C. Staerk, N. Iqbal, S. Croce, and H. Siegal.

10/12/23	Cole, Monique	Principal	2.00	840.00	1,680.00	Audit Services	Reviewed financial statements and provided comments to the audit team.
10/12/23	Cole, Monique	Principal	1.50	840.00	1,260.00	Audit Services	Reviewed updates to power purchase agreement memo and provided comments to the audit team.
10/12/23	Hill, Lindsay	Principal	1.50	840.00	1,260.00	OOS/Alternative Invest	Review valuation memo and provide comments to team.
10/12/23	Siegal, Howard	Partner	2.00	840.00	1,680.00	Audit Services	Power purchase agreement memo editing to address comments and research on net settlement provisions to determine if derivatives exist.
10/12/23	Siegal, Howard	Partner	2.50	840.00	2,100.00	Audit Services	Review and comments provided on custody memo.
10/12/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Revenue approach discussions with S. Croce, L. Bowers, N. Iqbal and T. Hollier.
10/12/23	Siegal, Howard	Partner	0.80	840.00	672.00	OOS/Alternative Invest	Call with Stout valuation including RSM employees S. Croce, R. Hoover and L. Hill to discuss methodology on alternative investment valuation.
10/12/23	Siegal, Howard	Partner	0.50	840.00	420.00	OOS/Alternative Invest	Follow up RSM only call with S. Croce, R. Hoover and L. Hill to discuss methodology and debrief from Stout call.
10/12/23	Croce, Steven	Senior Manager	1.80	645.00	1,161.00	Audit Services	Call with Stout - Management's valuation firm to discuss their methodology for the valuations performed. Additionally had a debrief call with J. Block, S. Riley, T. Hayes, and engagement team, H. Siegal, N. Iqbal, L. Bowers, T. Hollier, discussing the valuation call and next steps.
10/12/23	Croce, Steven	Senior Manager	5.20	645.00	3,354.00	Audit Services	Working on miner monitoring procedures, Bitcoin and revenue work for both files.
10/12/23	Hoover, Rachel	Director	1.00	645.00	645.00	Audit Services	Calls with Stout and a follow up call with the audit team (N. Iqbal and H. Siegal) regarding the valuation services review of Core and Rhodium 2021 instruments.
10/12/23	Hoover, Rachel	Director	2.80	645.00	1,806.00	Audit Services	Brainstorming and solutioning collaboration with valuation services team (C. Hill, J. Regan) regarding Core and Rhodium 2021.
10/12/23	Hoover, Rachel	Director	0.40	645.00	258.00	Audit Services	Follow up email to audit team (N. Iqbal and H. Siegal)
10/12/23	Koznek, Xin	Director	1.20	645.00	774.00	Form 10 Completion	Analyzed and brainstormed on modeling questions with R. Hoover and J. Regan.
10/12/23	Lancaster, Barbara	Director	1.00	645.00	645.00	OOS/Alternative Invest	Call with Stout, L. Hill, T. Cook, C. Cronin, H. Siegal, S. Croce, L. Bowers, J. Cohen, N. Iqbal, S. Riley, T. Hayes to discuss assumptions and methodologies.
10/12/23	Bowers, Leah	Manager	0.20	450.00	90.00	Audit Services	Call with RSM team helping with Bitcoin data items for revenue testing to ensure approach appropriate. Call included A. Riggs, S. Croce, T. Holler, N. Iqbal, J. Devine.
10/12/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Connect with subject matter expert and team on Long Lived Asset Impairment to provide an update. Call with M. Cole, H. Siegal, S. Croce, and N. Iqbal.
10/12/23	Bowers, Leah	Manager	0.20	450.00	90.00	Audit Services	Status Call with RSM (T. Holler, S. Collins, S. Croce, C. Staerk, L. Bass, N. Iqbal, H. Siegal), J. Block and Ernst & Young team (T. Hayes, S. Riley, R. Gust, P. Yoo) to discuss open items, estimated completion of open items, and reviews status.
10/12/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call with staff L. Bass, S. Collins, E. Soehartono to walkthrough and explain the preparation of an equity roll forward that should be applied for the audit.
10/12/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Hollier, L. Bass, and Ernst & Young Team (T. Hayes, and S. Riley) over prepaid hosting services approach or related adjustment necessary.
10/12/23	Bowers, Leah	Manager	3.60	450.00	1,620.00	Audit Services	Long lived asset impairment model updating to include sensitizing the model for comments from subject matter expert/partner on key inputs and assumptions and needing to discuss the sensitivity of those key inputs.
10/12/23	Bowers, Leah	Manager	1.40	450.00	630.00	Form 10 Completion	Celsius Stout Valuation Call to connect stout and RSM VS and provide information on the valuations. / Celsius Status call update external with Celsius and EY.
10/12/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hollier and C. Staerk on Cost of Goods Sold testing FY22.
10/12/23	Iqbal, Nazim	Manager	2.50	450.00	1,125.00	Form 10 Completion	Valuation call with RSM Valuation and External Valuation team Stout for Celsius.
10/12/23	Micicche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Valuation call with Stout/Celsius.
10/12/23	Regan, John	Supervisor	4.50	345.00	1,552.50	Form 10 Completion	Reviewing Core model, discussions with J. Andres and C. Hill. developing questions.
10/12/23	Minich, Zach	Senior Associate	2.00	300.00	600.00	Audit Services	Continued working independently comparing data from pickaxe API to foreman mining dashboard.
10/12/23	Stellmacher, Grant	Senior Associate	2.10	300.00	630.00	Audit Services	Creation of Mining & Fee Revenue Analytic a statistic to determine the approximated Bitcoin earned by the client.
10/12/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Equity testing with S. Collins and E. Soehartono and prepare documentation for the Equity testing.
10/12/23	Bass, Liesel	Associate	3.80	235.00	893.00	Audit Services	Address review comments with supervisor & manager in the Payroll testing section and prepare for meeting with Ernst & Young & J. Block for support explanation.
10/12/23	Collins, Stephen	Associate	3.70	235.00	869.50	Audit Services	Continued to input and test cost of sales support provided by Celsius.
10/12/23	Hill, Caleb	Associate	3.10	235.00	728.50	Form 10 Completion	Read through comments provided on Celsius valuation memo and addressed comments/updated. documentation on the memo.
10/12/23	Soehartono, Ellen	Associate	1.50	235.00	352.50	Audit Services	Continued to work on the Cost of Goods Sold 2021 workpaper.
10/12/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Continued to work on the 2022 Equity workpaper.
10/12/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Continued to work on the System Organizational Controls report.
10/12/23	Soehartono, Ellen	Associate	1.00	235.00	235.00	Audit Services	Internal meeting with T. Hollier, C. Staerk, N. Iqbal, S. Croce, and L. Bowers on the audit status.
10/12/23	Stonyte, Gabriele	Associate	0.80	235.00	188.00	Audit Services	Attended RSM VS and Stout call with L. Hill, B. Lancaster, H. Siegal, S. Croce, L. Bowers, T. Micicche.
10/13/23	Cole, Monique	Principal	0.50	840.00	420.00	Audit Services	Reviewed draft financial statements and related disclosures and provided comments to the audit team.
10/13/23	Cole, Monique	Principal	0.50	840.00	420.00	Audit Services	Reviewed power purchase agreement memo and provided comments to the audit team.

10/13/23	Cole, Monique	Principal	1.00	840.00	840.00	Audit Services	Reviewed updates to impairment consultation memo and provided guidance to the audit team.
10/13/23	Hill, Lindsay	Principal	0.50	840.00	420.00	Audit Services	Review valuation memo and provide comments to team.
10/13/23	Siegal, Howard	Partner	1.50	840.00	1,260.00	Audit Services	Call with Subject Matter expert to discuss Long Lived Asset Impairment and power purchase agreement derivative.
10/13/23	Siegal, Howard	Partner	2.80	840.00	2,352.00	Audit Services	Review and clear comments on power purchase agreement and research on net settlement provisions using accounting whitepapers.
10/13/23	Siegal, Howard	Partner	1.50	840.00	1,260.00	Audit Services	Review and clear subject matter expert comments on Long Lived Asset Impairment.
10/13/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Internal status call with engagement team (S. Croce, L. Bowers, N. Iqbal) to discuss progress on audit files and any team questions.
10/13/23	Siegal, Howard	Partner	3.00	840.00	2,520.00	Form 10 Completion	Reviewed and analyzed the valuations and methodology for Freshstart accounting related to alternative investments and loan portfolio.
10/13/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal discussion with T. Hollier, N. Iqbal, L. Bowers on audit progress, problem areas and areas we as managers needed to address.
10/13/23	Croce, Steven	Senior Manager	3.40	645.00	2,193.00	Audit Services	Reviewing Bitcoin workpapers.
10/13/23	Loose, Russell	Senior Manager	1.70	645.00	1,096.50	Audit Services	Going over updates to 2022 Tax Provision.
10/13/23	Loose, Russell	Senior Manager	1.30	645.00	838.50	Audit Services	Updating the Tax Provision documentation memo to reflect changes made to the Tax Provision.
10/13/23	Bowers, Leah	Manager	0.90	450.00	405.00	Audit Services	Status update with T. Hollier, L. Bass, S. Collins, E. Soehartono, C. Staerk, S. Croce, N. Iqbal, H. Siegal, G. Stellmacher, Z. Minich, C. Forst.
10/13/23	Bowers, Leah	Manager	4.90	450.00	2,205.00	Audit Services	Long lived asset impairment record of consultation updating based on addition of subject matter expert comments and Long Lived Asset Impairment model updating based on change in asset groups and flowing that through to the record of consultation.
10/13/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provide comments to staff on Fixed Assets.
10/13/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hollier, C. Staerk, L. Bass, L. Bowers, S. Collins, and S. Croce regarding status of the audit.
10/13/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Meeting with T. Hollier, C. Staerk regarding Cost of Goods Sold testing approach for FY21.
10/13/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provide comments to staff on prepaids and SOC reports testing.
10/13/23	Khaydarov, Timur	Manager	1.00	450.00	450.00	Form 10 Completion	Review of documents provided by the client.
10/13/23	Doherty, Shailey	Senior Associate	1.30	300.00	390.00	Audit Services	Read through the Celsius-Rhodium ASC 820 again and made updates. Fixed the PDF formatting and sent to L. Hill for review.
10/13/23	Minich, Zach	Senior Associate	1.50	300.00	450.00	Audit Services	Working independently comparing data from pickaxe API to foreman mining dashboard.
10/13/23	Stellmacher, Grant	Senior Associate	2.70	300.00	810.00	Audit Services	Continued working on Mining & Fee Revenue Analytic to determine the approximated Bitcoin earned by the client.
10/13/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Completed testing & documentation of Payroll Expenses including RSM required procedures for unpredictability testing.
10/13/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Internal meeting with RSM managers S. Croce, L. Bowers, and partner H. Siegal to discuss status of audit sections & timeline.
10/13/23	Bass, Liesel	Associate	0.60	235.00	141.00	Audit Services	Prepare documentation for journal entry testing and sampling and reading guidance & criteria for documentation.
10/13/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Completed testing & documentation of Payroll Expenses including RSM required procedures for unpredictability testing.
10/13/23	Bass, Liesel	Associate	0.40	235.00	94.00	Audit Services	Update documentation for Payroll testing & understanding of the payroll transaction cycle.
10/13/23	Oreilly, Brendan	Associate	2.00	235.00	470.00	Form 10 Completion	Updated valuation model for Form 10 and revised memo.
10/13/23	Soehartono, Ellen	Associate	1.30	235.00	305.50	Audit Services	Internal meeting with T. Hollier, C. Staerk, N. Iqbal, S. Croce, and L. Bowers on the audit status.
10/13/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Continued to work on the Cost of Goods Sold 2021 workpaper.
10/13/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Continued to work on the 2022 Equity workpaper.
10/13/23	Soehartono, Ellen	Associate	2.30	235.00	540.50	Audit Services	Additional review and analyzing the system and organization controls report.
10/14/23	Bowers, Leah	Manager	5.20	450.00	2,340.00	Audit Services	Long lived asset impairment record of consultation updating based on addition of subject matter expert comments and Long Lived Asset Impairment model updating based on engagement quality reviewer comments to add additional documentation on the fair values of the assets.
10/16/23	Siegal, Howard	Partner	5.30	840.00	4,452.00	Audit Services	Review of revenue accounting/auditing memo and provided comments to team in CaseWare.
10/16/23	Croce, Steven	Senior Manager	2.80	645.00	1,806.00	Audit Services	Discussion with H. Siegal, S. Croce, and Ernst & Young Team (T. Hayes, S. Riley, C. Dishman, P. Yoo), and J. Block over purchase price agreement questions and my pre-review of agreements before the call.
10/16/23	Croce, Steven	Senior Manager	4.20	645.00	2,709.00	Audit Services	Reviewed transaction cycles in both files including remaining, expenses, Equity, Fixed Assets.
10/16/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Holler, and Ernst & Young Team (T. Hayes, S. Riley, P. Yoo, K. Zimmer) over approach to Bitcoin disposed.
10/16/23	Bowers, Leah	Manager	0.40	450.00	180.00	Audit Services	Connect between H. Siegal, S. Croce, and Ernst & Young Team (T. Hayes, S. Riley, C. Dishman, P. Yoo), and J. Block over purchase price agreement questions after RSM review of agreements.
10/16/23	Bowers, Leah	Manager	0.40	450.00	180.00	Audit Services	Internal discussion with S. Croce, H. Siegal, N. Iqbal to regroup on New Co valuation scope to provide to RSM VS team.
10/16/23	Bowers, Leah	Manager	4.60	450.00	2,070.00	Audit Services	Preparation and completion of the going concern record of consultation and related audit procedures over the management going concern analysis.
10/16/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Reviewing materiality, prelim analytics and receivables audit approach by providing comments to the team.
10/16/23	Hollier, Tori	Supervisor	7.50	345.00	2,587.50	Audit Services	Reviewing 2022 cost of goods sold testing.

10/16/23	Cronin, Chloe	Senior Associate	1.50	300.00	450.00	OOS/Alternative Invest	Worked through the crypto project by joining calls with clients and Stout. Took notes and organized them later.
10/16/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Conducted a Transmission Control Protocol dump on the pickaxe Application Programming Interface for the purpose of validating the reliability of data in Foreman.
10/16/23	Stellmacher, Grant	Senior Associate	0.50	300.00	150.00	Audit Services	Drafting of Custody Understanding Memorandum Documentation of key/shard/account/environment generation controls in relation to the client's custody architecture within Memorandum.
10/16/23	Stellmacher, Grant	Senior Associate	0.40	300.00	120.00	Audit Services	Drafting of ownership memo that proves control of wallets by the client.
10/16/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Update equity procedures with S. Collins and E. Soehartono.
10/16/23	Bass, Liesel	Associate	1.30	235.00	305.50	Audit Services	Prepare for journal entry testing by formatting client General Ledgers.
10/16/23	Bass, Liesel	Associate	4.20	235.00	987.00	Audit Services	Perform data analysis on client general ledgers with automated software to extract journal entries for testing that match with journal entry testing criteria like keywords, certain amounts, and entries on certain days.
10/16/23	Bass, Liesel	Associate	1.80	235.00	423.00	Audit Services	Prepare journal entry testing documentation with extraction results.
10/16/23	Hill, Caleb	Associate	6.90	235.00	1,621.50	OOS/Alternative Invest	Review Rhodium valuation report, creating initial financial models and questions for N. Iqbal, S. Croce and H. Siegal.
10/16/23	Soehartono, Ellen	Associate	3.00	235.00	705.00	Audit Services	Addressing comments from N. Iqbal on Cost of Goods Sold workpaper.
10/16/23	Soehartono, Ellen	Associate	4.00	235.00	940.00	Audit Services	Preparing Systems and Organization Controls (SOC-1) Evaluation report on Fireblocks and Foreman.
10/17/23	Siegal, Howard	Partner	0.40	840.00	336.00	Audit Services	Subject Matter Expert discussion on bankruptcy consultation with Brad Broberg.
10/17/23	Siegal, Howard	Partner	1.40	840.00	1,176.00	Audit Services	Review and analysis of prepaid hosting/deposits agreements.
10/17/23	Siegal, Howard	Partner	0.50	840.00	420.00	Form 10 Completion	Scope confirmation meeting with valuation specialist, T. Micciche and S. Croce to discuss NewCo valuation.
10/17/23	Siegal, Howard	Partner	6.20	840.00	5,208.00	Form 10 Completion	Analyzing Stout valuation report for alternative investments.
10/17/23	Croce, Steven	Senior Manager	0.50	645.00	322.50	Form 10 Completion	Scope confirmation meeting with valuation specialist, T. Micciche and H. Siegal to discuss NewCo valuation.
10/17/23	Hoover, Rachel	Director	0.90	645.00	580.50	OOS/Alternative Invest	Calls internally with J. Regan regarding valuation review of Rodium & Core 2021.
10/17/23	Lancaster, Barbara	Director	1.00	645.00	645.00	OOS/Alternative Invest	AT/VS scoping call with N. Iqbal, T. Micciche, H. Siegal, S. Croce, L. Bowers, L. Hill, R. Hoover, G. Stonyte, C. Cronin, T. Cook to discuss final scope.
10/17/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call with B. Broberg, S. Croce, H. Siegal, N. Iqbal over the CLEAR RM 13 Requirement.
10/17/23	Bowers, Leah	Manager	0.60	450.00	270.00	Audit Services	Call with RSM VS Team (T. Micciche, L. Hill, R. Hoover, C. Cronin, T. Cook, G. Stonyte, B. Lancaster) and AT (N. Iqbal, H. Siegal, S. Croce) to discuss the scoping of investments and loans for New Co.
10/17/23	Bowers, Leah	Manager	0.60	450.00	270.00	OOS/Alternative Invest	Audit Status update call with J. Block, Ernst & Young Team (T. Hayes, S. Riley, R. Gust, P. Yoo, K. Zimmer) and audit team (H. Siegal, S. Croce, N. Iqbal, S. Collins, T. Hollier, L. Bass, E. Soehartono, C. Staerk) regarding open items and pending support.
10/17/23	Bowers, Leah	Manager	2.30	450.00	1,035.00	OOS/LLA Impairment	Updating documentation of the Long Lived Asset Impairment model based on partner and subject matter expert review comments.
10/17/23	Hollier, Tori	Supervisor	2.30	345.00	793.50	Audit Services	Preparing digital asset section including roll forward and analytics.
10/17/23	Hollier, Tori	Supervisor	1.70	345.00	586.50	Audit Services	Reviewing and preparing debt working papers and interest analytic.
10/17/23	Hollier, Tori	Supervisor	3.40	345.00	1,173.00	Audit Services	Adjusting cost of sales testing approach and investigating CORE.
10/17/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Scope confirmation meeting with H. Siegal and S. Croce to discuss NewCo valuation.
10/17/23	Regan, John	Supervisor	2.80	345.00	966.00	OOS/Alternative Invest	Calls with R. Hoover, and C. Hill, updating the Rhodium models.
10/17/23	Cronin, Chloe	Senior Associate	0.50	300.00	150.00	OOS/Alternative Invest	Planning meeting with H. Siegal, L. Bowers, N. Iqbal, and H. Siegal on the valuation of investments for NewCo.
10/17/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Follow up activity to every the metrics on one miner using the Transmission Control Protocol dump vs Foreman comparison method utilized throughout the engagement.
10/17/23	Staerk, Catherine	Senior Associate	0.80	300.00	240.00	Audit Services	Going through payroll with L. Bass and reviewing audit guidance.
10/17/23	Staerk, Catherine	Senior Associate	0.40	300.00	120.00	Audit Services	Call with H. Siegal, S. Croce, L. Bowers to go over the status and plan for following day.
10/17/23	Staerk, Catherine	Senior Associate	1.20	300.00	360.00	Audit Services	Catching up with the team after paid time off and questions for N. Iqbal regarding 2022 Fixed Assets.
10/17/23	Staerk, Catherine	Senior Associate	2.60	300.00	780.00	Audit Services	Meeting with L. Bowers, S. Croce, N. Iqbal, T. Hollier about fixed asset testing approaches for 2022.
10/17/23	Staerk, Catherine	Senior Associate	0.40	300.00	120.00	Audit Services	Reaching out to third parties for confirmation responses and updating documentation per review comments.
10/17/23	Staerk, Catherine	Senior Associate	2.90	300.00	870.00	Audit Services	Senior reviewing payroll testing leaving comments and checking accuracy for 2021 and 2022.
10/17/23	Bass, Liesel	Associate	0.40	235.00	94.00	Audit Services	Prepared journal entry testing audit program working paper.
10/17/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Addressing review comments within the Understanding the Entity's internal control and transaction cycles sections, sent follow up email to Ernst & Young team.
10/17/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/17/23	Bass, Liesel	Associate	3.20	235.00	752.00	Audit Services	Worked on journal entry testing & documentation in audit working papers.
10/17/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Addressing review comments within the Payroll testing section.
10/17/23	Hill, Caleb	Associate	0.50	235.00	117.50	OOS/Alternative Invest	Call with J. Regan on Core Scientific ICE Data.
10/17/23	Hill, Caleb	Associate	2.00	235.00	470.00	OOS/Alternative Invest	Creating financial models for the Rhodium valuation memo.
10/17/23	Soehartono, Ellen	Associate	5.50	235.00	1,292.50	Audit Services	Reviewing Cost of Goods Sold PBCs and preparing test work for 2022 Audit.
10/17/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Meeting with T. Hollier on status of the audit.

10/18/23	Siegal, Howard	Partner	3.20	840.00	2,688.00	Audit Services	Review of updated long lived asset assumption documentation and providing of comments to team in CaseWare.
10/18/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Progress update meetings with L. Bowers, S. Croce and N. Iqbal.
10/18/23	Zavoronkova, Irina	Principal	1.25	840.00	1,050.00	Form 10 Completion	Read, analyzed and reviewed valuation memo. Add comments to memo for the valuation team to update certain documentation.
10/18/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Helped T. Hollier with her Bitcoin and revenue testing questions.
10/18/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Discussed and formulated approach to additional Fixed asset testing with C. Staerk.
10/18/23	Croce, Steven	Senior Manager	4.80	645.00	3,096.00	Audit Services	Reviewed available workpapers in both files.
10/18/23	Hoover, Rachel	Director	1.60	645.00	1,032.00	OOS/Alternative Invest	Reviewed Core and Rhodium valuation model and held discussions with valuation services team.
10/18/23	Lancaster, Barbara	Director	1.00	645.00	645.00	Form 10 Completion	Business valuations emails sent to T. Micciche, S. Croce, H. Siegal, N. Iqbal, L. Bowers to clarify scope.
10/18/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal Status update with T. Holler, S. Collins, L. Bass, E. Soehartono, N. Iqbal, S. Croce, H. Siegal, C. Staerk, G. Gonzalez to address staff questions and obtain file status update.
10/18/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Internal meetings with T. Holler on Bitcoin pricing and gain and loss.
10/18/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting with S. Croce, L. Bowers, T. Hollier, and C. Staerk on the status of the audit.
10/18/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting with P. Yoo and S Riley on the status of the audit.
10/18/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Training L. Bass and C. Staerk on assigned sections of the audit.
10/18/23	Hollier, Tori	Supervisor	2.10	345.00	724.50	Audit Services	Debt selection including Bitcoin loan and interest expense.
10/18/23	Micciche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Reviewing initial valuation of investments from Stout. Provided comments from my review to Stout.
10/18/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Preparing questions for Stout.
10/18/23	Regan, John	Supervisor	3.50	345.00	1,207.50	OOS/Alternative Invest	Reviewing models and internal discussions with R. Hoover and C. Hill, developing questions, reviewing guidance.
10/18/23	Cronin, Chloe	Senior Associate	0.50	300.00	150.00	OOS/Alternative Invest	Valuation scoping meeting with T. Micciche and T. Cook.
10/18/23	Forst, Chris	Senior Associate	0.50	300.00	150.00	Audit Services	Internal Team Meeting to discuss Revenue Analytic with N. Iqbal, G. Stellmacher, C. Forst, and S. Croce Discussion on statistic for the approximated Bitcoin earned by the client.
10/18/23	Forst, Chris	Senior Associate	1.50	300.00	450.00	Audit Services	Continued working on the continuation of documentation of existing controls focusing on private key generation, access management, physical and virtual security, and incident response.
10/18/23	Forst, Chris	Senior Associate	2.00	300.00	600.00	Audit Services	Continued working on drafting of ownership memo that proves control of wallets by the client.
10/18/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	Audit Services	Status update with EY, S. Croce, H. Siegal, L. Bowers, N. Iqbal, T. Hollier.
10/18/23	Staerk, Catherine	Senior Associate	1.80	300.00	540.00	Audit Services	Time spent addressing L. Bowers comments from fixed asset testing.
10/18/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Going over the 2021 equity workpaper.
10/18/23	Stellmacher, Grant	Senior Associate	0.50	300.00	150.00	Audit Services	Internal Team Meeting to Discuss Revenue Analytic Input Parameters with N. Iqbal, G. Stellmacher, C. Forst, and S. Croce.
10/18/23	Bass, Liesel	Associate	4.20	235.00	987.00	Audit Services	Perform data analysis on client General Ledgers with automated software to extract journal entries for testing that match with journal entry testing criteria like keywords, certain amounts, and entries on certain days.
10/18/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Prepare journal entry testing documentation to follow up with Ernst & Young.
10/18/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Meeting with S. Croce, L. Bowers, N. Iqbal, and H. Siegal to discuss open items & audit status.
10/18/23	Bass, Liesel	Associate	1.40	235.00	329.00	Audit Services	Addressing review comments within the Payroll testing section.
10/18/23	Bass, Liesel	Associate	0.80	235.00	188.00	Audit Services	Addressing review comments within the Understanding the Entity's internal control and transaction cycles sections.
10/18/23	Hill, Caleb	Associate	0.30	235.00	70.50	OOS/Alternative Invest	Enhancing financial models for the Rhodium valuation memo.
10/18/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Updating multiple System and Organization Controls (SOC 1) reports for comments from N. Iqbal.
10/18/23	Soehartono, Ellen	Associate	0.70	235.00	164.50	Audit Services	Internal meeting with T. Hollier, C. Staerk, N. Iqbal, S. Croce, and L. Bowers on the audit status.
10/18/23	Soehartono, Ellen	Associate	6.00	235.00	1,410.00	Audit Services	Updating Cost of Goods Sold workpaper while addressing more comments related to this section.
10/19/23	LaDue, Christopher	Principal	0.70	840.00	588.00	OOS/Alternative Invest	Concurring review on the valuation memo for the audit team related to NewCo valuation including common stock.
10/19/23	Siegal, Howard	Partner	0.40	840.00	336.00	Audit Services	Discussion with S. Croce, L. Bowers, C. Hermesen and T. Hollier on Fixed Asset testing approach.
10/19/23	Siegal, Howard	Partner	1.50	840.00	1,260.00	Audit Services	Read through, review and comments provided on Ernst & Young's power purchase agreement memo.
10/19/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Internal meeting to discuss audit progress, timeline and Fixed Asset testing with S. Croce, L. Bowers, N. Iqbal.
10/19/23	Siegal, Howard	Partner	0.70	840.00	588.00	Form 10 Completion	Valuation meeting with L. Hill, N. Iqbal, S. Croce and Leah Bowers on 805 for fresh start accounting.
10/19/23	Siegal, Howard	Partner	0.50	840.00	420.00	Form 10 Completion	Call with SEC on preclearance for Celsius assets acquired. Included members from the SEC and from Celsius, J. Block.
10/19/23	Towarnicke, Arlene	Principal	1.20	840.00	1,008.00	OOS/Alternative Invest	Discussing instrument features and methodology with R. Hoover, J. Reagan, C. Hill and X. Koznek.
10/19/23	Zavoronkova, Irina	Principal	1.00	840.00	840.00	Form 10 Completion	Audit planning meeting with H. Siegal, S. Croce, L. Johnson, T. Micciche to discuss purchase price allocation.
10/19/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Continued to discuss approach to additional testing areas within prepaid and fixed assets with C. Staerk and T. Hollier.
10/19/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Status call with Ernst & Young S. Riley, T. Hayes, and J. Block, CFO.
10/19/23	Croce, Steven	Senior Manager	3.60	645.00	2,322.00	Audit Services	Worked on revising and completing the Bitcoin revenue section and compiled relevant memos for both files, derivative testing Bitcoin options for 2022.
10/19/23	Croce, Steven	Senior Manager	1.40	645.00	903.00	Audit Services	Worked on going concern analysis for both 2021 and 2022 files.

10/19/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Worked on segment reporting memo and analysis for 2021 file.
10/19/23	Croce, Steven	Senior Manager	2.00	645.00	1,290.00	Form 10 Completion	Audit planning meeting with H. Siegal, L. Johnson, S. Croce, I. Zavoronkova, T. Micciche to discuss purchase price allocation.
10/19/23	Hoover, Rachel	Director	2.40	645.00	1,548.00	OOS/Alternative Invest	Reviewed Core and Rhodium valuation model and held discussions with H. Siegal.
10/19/23	Koznek, Xin	Director	0.80	645.00	516.00	OOS/Alternative Invest	Attended call with J. Regan and R. Hoover to discuss valuation model.
10/19/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal call with S. Croce, N. Iqbal and our Bitcoin Alteryx solution individual A. Riggs, to troubleshoot the output for the Bitcoin solution.
10/19/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call with N. Iqbal, S. Croce, H. Siegal, C. Forst and G. Stellmacher and external Lukka individuals for what data we need for analytics.
10/19/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with R. Davisson to discuss going concern and segment analysis considerations.
10/19/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Checking in and status update call with N. Iqbal to discuss Fixed Assets testing and path forward for completion.
10/19/23	Bowers, Leah	Manager	3.40	450.00	1,530.00	Audit Services	Providing fairness reviews throughout the 2022 file.
10/19/23	Bowers, Leah	Manager	4.10	450.00	1,845.00	Audit Services	Analyzing and reviewing the equity and debt 2022 file.
10/19/23	Bowers, Leah	Manager	1.00	450.00	450.00	OOS/Alternative Invest	Audit planning meeting with H. Siegal, N. Iqbal, S. Croce, and RSM VS Team (T. Khaydarov, L. Hill, M. Crismyre, S. Jacobson, L. Johnson S. Olatoye-Ojo, T. Micciche) on Newco Acquisition Accounting.
10/19/23	Hollier, Tori	Supervisor	0.90	345.00	310.50	Audit Services	Worked through the debt section which included Bitcoin loan and interest expense.
10/19/23	Hollier, Tori	Supervisor	0.50	345.00	172.50	Audit Services	Status call with J. Block, H. Siegal, S. Croce, and L. Bowers.
10/19/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Audit planning meeting with H. Siegal, L. Johnson, S. Croce, and I. Zavoronkova to discuss purchase price allocation.
10/19/23	Regan, John	Supervisor	1.50	345.00	517.50	OOS/Alternative Invest	Walkthrough calls with A. Towarnicke, X. Koznek, R. Hoover, and C. Hill. Discussed status update, selected methodologies, and path forward.
10/19/23	Staerk, Catherine	Senior Associate	0.50	300.00	150.00	Audit Services	Preparing and sending follow up confirmation requests to third parties.
10/19/23	Staerk, Catherine	Senior Associate	0.50	300.00	150.00	Audit Services	Status update with S. Croce, H. Siegal, L. Bowers, N. Iqbal, T. Hollier
10/19/23	Staerk, Catherine	Senior Associate	1.00	300.00	300.00	Audit Services	Internal call with T. Hollier about the Fixed Assets, prepaids, and advanced payments.
10/19/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	Audit Services	Preparing the legal workpaper and deciding to take the testing approach.
10/19/23	Staerk, Catherine	Senior Associate	0.50	300.00	150.00	Audit Services	Covering the 2021 Equity workpaper with S. Collins.
10/19/23	Staerk, Catherine	Senior Associate	1.10	300.00	330.00	Audit Services	Going over and organizing inventory observation notes to put into the workpaper for the 2022 file.
10/19/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Dropping in and updating based on confirmation received in 2022 and 2021.
10/19/23	Staerk, Catherine	Senior Associate	1.40	300.00	420.00	Audit Services	Going over the 2021 equity and open planning forms.
10/19/23	Bass, Liesel	Associate	1.60	235.00	376.00	Audit Services	Continued to work on journal entry testing.
10/19/23	Bass, Liesel	Associate	1.60	235.00	376.00	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/19/23	Bass, Liesel	Associate	3.30	235.00	775.50	Audit Services	Addressing review comments within the Payroll testing section.
10/19/23	Hill, Caleb	Associate	2.80	235.00	658.00	OOS/Alternative Invest	Drafting valuation memo on Core Scientific.
10/19/23	Hill, Caleb	Associate	2.60	235.00	611.00	OOS/Alternative Invest	Drafting valuation memo on Rhodium.
10/19/23	Oreilly, Brendan	Associate	0.50	235.00	117.50	Form 10 Completion	Addressed comments to update memo.
10/19/23	Soehartono, Ellen	Associate	4.20	235.00	987.00	Audit Services	Updating Cost of Goods Sold workpaper and addressing more comments related to this section.
10/19/23	Soehartono, Ellen	Associate	2.60	235.00	611.00	Audit Services	Preparing Understanding Entity Controls audit programs.
10/19/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Met with T. Hollier, C. Staerk, N. Iqbal, S. Croce, and L. Bowers on the audit status.
10/19/23	Stonyte, Gabriele	Associate	1.50	235.00	352.50	OOS/Alternative Invest	Drafting questions for appraiser and drafting model for Mawson Investment.
10/20/23	Blice, Joe	Partner	0.40	840.00	336.00	Audit Services	Analyzing revisions of the financial statement draft.
10/20/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Internal update meeting with S. Croce, L. Bowers, N. Iqbal, and T. Hollier to discuss audit progress and timeline to completion.
10/20/23	Towarnicke, Arlene	Principal	0.90	840.00	756.00	OOS/Alternative Invest	Call discussing instrument features and methodology with R. Hoover, J. Reagan, C. Hill and X. Koznek.
10/20/23	Zavoronkova, Irina	Principal	0.25	840.00	210.00	Form 10 Completion	Continued to read, analyze and review valuation memo. Add comments to memo for the valuation team to update certain documentation.
10/20/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal update meeting with H. Siegal, L. Bowers, N. Iqbal, and T. Hollier to discuss audit progress and timeline to completion.
10/20/23	Croce, Steven	Senior Manager	7.40	645.00	4,773.00	Audit Services	Review both 2021 and 2022 files for areas ready, inclusive of Bitcoin and revenue, equity, payroll.
10/20/23	Hoover, Rachel	Director	2.00	645.00	1,290.00	Form 10 Completion	Calls with A. Towarnicke, X. Konek, J. Regan about valuation services review.
10/20/23	Hoover, Rachel	Director	2.30	645.00	1,483.50	Form 10 Completion	Went through models and provided comments for edits.
10/20/23	Koznek, Xin	Director	1.00	645.00	645.00	OOS/Alternative Invest	Attended call with A. Towarnicke, J. Regan, R. Hoover, and C. Hill. to discuss valuation modeling.
10/20/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call for an internal status update to determine open items and future plans for the team. (T. Hollier, S. Collins, L. Bass, E. Soehartono, N. Iqbal, S. Croce, H. Siegal, C. Staerk, G. Gonzalez).
10/20/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Calls with internal meetings H. Siegal, L. Bowers and T. Hollier regarding Bitcoin pricing and gain/loss.
10/20/23	Hollier, Tori	Supervisor	3.30	345.00	1,138.50	Audit Services	Selection of digital asset including RF, analytics, and memos.
10/20/23	Regan, John	Supervisor	1.00	345.00	345.00	OOS/Alternative Invest	Regroup calls with A. Towarnicke, X. Koznek, R. Hoover and C. Hill discussing acceptable methodologies.
10/20/23	Regan, John	Supervisor	4.00	345.00	1,380.00	OOS/Alternative Invest	Updating the Core models building out the simulation mechanics and payoff structure of the note.
10/20/23	Regan, John	Supervisor	1.20	345.00	414.00	OOS/Alternative Invest	Discussions with R. Hoover reviewing models and making necessary updates.
10/20/23	Cronin, Chloe	Senior Associate	2.50	300.00	750.00	OOS/Alternative Invest	Drafting MATIC (polygon chain) and Qredo (QRDO) Investment models for discounts on lack of marketability.

10/20/23	Staerk, Catherine	Senior Associate	1.50	300.00	450.00	Audit Services	Reviewing and dropping in confirmations and also prepping the confirmation control in 2021 and 2022.
10/20/23	Staerk, Catherine	Senior Associate	2.20	300.00	660.00	Audit Services	Meeting with L. Bowers in person about planning comments and questions.
10/20/23	Staerk, Catherine	Senior Associate	2.40	300.00	720.00	Audit Services	Going through system and organization controls with E. Soehartono and other aps forms.
10/20/23	Staerk, Catherine	Senior Associate	2.00	300.00	600.00	Audit Services	Analyzing various open planning forms in 2022 and 2021 that were signed off and prepared by engagement staff.
10/20/23	Stellmacher, Grant	Senior Associate	1.30	300.00	390.00	Audit Services	Use of a Specialist Coordination of Specialist to harvest independent node data to utilize in the Mining Revenue Analytic (Monthly/Yearly Overall Network (Bitcoin) Statistics).
10/20/23	Stellmacher, Grant	Senior Associate	2.00	300.00	600.00	Audit Services	Continued working on Mining & Fee Revenue Analytic statistic to determine the approximated Bitcoin earned by the client.
10/20/23	Hill, Caleb	Associate	8.00	235.00	1,880.00	OOS/Alternative Invest	Addressing comments and updating memo on Rhodium.
10/20/23	Oreilly, Brendan	Associate	0.50	235.00	117.50	Form 10 Completion	Completed valuation memo for Form 10.
10/20/23	Perdieu, William	Associate	2.70	235.00	634.50	OOS/Alternative Invest	Creating a back solve analysis for Core Scientific valuation memo provided to the audit team for Fiscal Year 21 audit.
10/20/23	Soehartono, Ellen	Associate	6.00	235.00	1,410.00	Audit Services	Preparing 2020 income tax workpaper.
10/20/23	Soehartono, Ellen	Associate	1.50	235.00	352.50	Audit Services	Preparing Equity 2022 workpaper.
10/20/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Preparing system and organization controls evaluation workpaper.
10/20/23	Stonyte, Gabriele	Associate	0.80	235.00	188.00	OOS/Alternative Invest	Worked on drafting model for Mawson Investment.
10/21/23	Bowers, Leah	Manager	6.80	450.00	3,060.00	Audit Services	Updating the Purchase Price Allocation memo documentation and reading and reviewing the related Power Purchase Agreement contracts based on discussions with the client and receipt of their updated analysis, discussions with the Subject Matter Expert, and discussions with the partner.
10/21/23	Hollier, Tori	Supervisor	1.70	345.00	586.50	Audit Services	Read, reviewed and provided comments in CaseWare on operating expense testing workpaper.
10/21/23	Hollier, Tori	Supervisor	2.70	345.00	931.50	Audit Services	Read, reviewed and provided comments in CaseWare on prepaid expense testing workpaper.
10/21/23	Hollier, Tori	Supervisor	4.40	345.00	1,518.00	Audit Services	Walkthrough of fixed assets and observation of fixed assets at east stiles location, global x and rebel sites.
10/21/23	Regan, John	Supervisor	1.00	345.00	345.00	OOS/Alternative Invest	Further updating the Core models.
10/21/23	Collins, Stephen	Associate	0.30	235.00	70.50	Audit Services	Referenced and signed off on debt lead sheet.
10/21/23	Collins, Stephen	Associate	0.70	235.00	164.50	Audit Services	Began filling out debt audit program.
10/21/23	Collins, Stephen	Associate	2.30	235.00	540.50	Audit Services	Addressed and started clearing 2022 advance payment comments.
10/22/23	Hoover, Rachel	Director	0.20	645.00	129.00	OOS/Alternative Invest	Emails with valuation services team regarding Core and Rhodium 2021 sensitivity testing.
10/22/23	Loose, Russell	Senior Manager	0.80	645.00	516.00	Audit Services	Reviewed changes to Tax Provision and update documentation.
10/22/23	Loose, Russell	Senior Manager	0.70	645.00	451.50	Audit Services	Reviewed provision presentation for deferred tax expense with national tax.
10/23/23	Hill, Lindsay	Principal	1.00	840.00	840.00	Form 10 Completion	Call with T. Micciche on status of audit.
10/23/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Data Analysis related to Foreman Data Reliability.
10/23/23	Zavoronkova, Irina	Principal	0.75	840.00	630.00	Form 10 Completion	Audit planning meeting with H. Siegal, S. Croce, Hill Lindsay, Jacob Milgrim, Timur Khaydarov to discuss the scope and valuation review procedures related to impairment.
10/23/23	Crismyre, Michael	Senior Director	2.00	690.00	1,380.00	Form 10 Completion	Reviewing the Stout valuation report.
10/23/23	Croce, Steven	Senior Manager	0.70	645.00	451.50	Audit Services	Audit status update with T. Hollier, H. Siegal, S. Collins, L. Bass, E. Soehartono, L. Bowers, C. Staerk, G. Gonzalez, and J. Block, and Ernst & Young Team (S. Riley, P. Yoo, R. Gust) to connect on open items and status questions.
10/23/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Discussion with T. Hollier, and C. Staerk to level set on team goals for the week.
10/23/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal audit team status discussion and assistance in answering questions over open areas. T. Hollier, L. Bass, and C. Staerk.
10/23/23	Croce, Steven	Senior Manager	2.10	645.00	1,354.50	Audit Services	Begin reviews of journal entry items and taxes items.
10/23/23	Croce, Steven	Senior Manager	1.40	645.00	903.00	NewCo	Completing file checklist, Engagement team summary report.
10/23/23	Croce, Steven	Senior Manager	1.60	645.00	1,032.00	NewCo	Initial documentation of Understanding the entity.
10/23/23	Hoover, Rachel	Director	1.80	645.00	1,161.00	Form 10 Completion	Review models and provide comments regarding valuation model updates to J. Regan.
10/23/23	Hoover, Rachel	Director	1.00	645.00	645.00	Form 10 Completion	Emails with S. Croce about valuation services.
10/23/23	Hoover, Rachel	Director	0.30	645.00	193.50	OOS/Alternative Invest	Reviewed Core and Rhodium valuation model.
10/23/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Connect with T. Hollier, C. Staerk, and S. Croce to level set on team goals for the week.
10/23/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Connect with L. Bass on outstanding payroll comments.
10/23/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Connect with T. Hollier on address debt comments and questions outstanding.
10/23/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Audit status update with T. Hollier, H. Siegal, S. Collins, L. Bass, E. Soehartono, S. Croce, C. Staerk, G. Gonzalez, and J. Block, and Ernst & Young Team (S. Riley, P. Yoo, R. Gust) to connect on open items and status questions.
10/23/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal audit team status discussion and assistance in answering questions over open areas. T. Hollier, L. Bass, S. Collins, E. Soehartono, C. Staerk, S. Croce, and H. Siegal, G. Gonzalez.
10/23/23	Bowers, Leah	Manager	0.70	450.00	315.00	Audit Services	Discussion with T. Hollier and Ernst & Young to go over Cost of Goods Sold questions that came up during workpaper review.
10/23/23	Bowers, Leah	Manager	3.50	450.00	1,575.00	Audit Services	Discussions with staff and seniors over review comments and explanations to document within the workpapers.
10/23/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	OOS/Alternative Invest	NewCo valuation discussion with H. Siegal and S. Croce.
10/23/23	Iqbal, Nazim	Manager	1.50	450.00	675.00	OOS/Alternative Invest	Review of internal valuation memos and providing comments to the team.

10/23/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Form 10 Completion	ASC 805 scope confirmation meeting regroup with L. Hill and T. Micciche to discuss status.
10/23/23	Roper, David	Manager	2.00	450.00	900.00	Form 10 Completion	Read valuation report and assigned A. Lewey as staff.
10/23/23	Hollier, Tori	Supervisor	5.80	345.00	2,001.00	Audit Services	Performed review of Cost of Goods Sold review and updating of testing approach.
10/23/23	Hollier, Tori	Supervisor	1.10	345.00	379.50	Audit Services	Meetings with client to discuss status, Cost of Goods Sold, gross profit recalculation etc.
10/23/23	Hollier, Tori	Supervisor	0.90	345.00	310.50	Audit Services	Going over the 2021 debt while reviewing and updating the 2022 debt.
10/23/23	Micciche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Review and prepare questions for Stout regarding alternative investments review.
10/23/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	ASC 805 scope confirmation meeting regroup with T. Khaydarov and L. Hill to discuss status.
10/23/23	Cronin, Chloe	Senior Associate	2.00	300.00	600.00	OOS/Alternative Invest	Worked on StakeHound and MATIC valuations,
10/23/23	Staerk, Catherine	Senior Associate	1.70	300.00	510.00	Audit Services	Internal meeting with T. Hollier, L. Bowers, and S. Croce.
10/23/23	Staerk, Catherine	Senior Associate	2.10	300.00	630.00	Audit Services	Preparing and sending selections and follow-ups for 2021 and 2022.
10/23/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Status update on audit with Ernst & Young, S. Croce, H. Siegal, L. Bowers, N. Iqbal, T. Hollier.
10/23/23	Staerk, Catherine	Senior Associate	1.80	300.00	540.00	Audit Services	Finalizing open planning forms in 2022 to be prep planning and general procedures for manager review.
10/23/23	Staerk, Catherine	Senior Associate	0.70	300.00	210.00	Audit Services	Updated confirmation documentation per S. Croce and L. Bowers review.
10/23/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	Audit Services	Reviewing planning documentation prepared by E. Soeherton.
10/23/23	Wei, Chris	Senior Associate	0.50	300.00	150.00	Form 10 Completion	Audit Planning Meeting for NewCo.
10/23/23	Wei, Chris	Senior Associate	3.50	300.00	1,050.00	Form 10 Completion	Work through template and workflow and generate output and documentation for valuation analysis.
10/23/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Explain and walkthrough the Tax Provision tie out to assist S. Collins with understanding testing procedures.
10/23/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Journal entry documentation to complete SEC requirements.
10/23/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/23/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Journal entry testing documentation to complete SEC audit requirements.
10/23/23	Bass, Liesel	Associate	3.80	235.00	893.00	Audit Services	Addressing review comments within the Payroll testing section and discussion with n. iqbal & s. croce to address review comments.
10/23/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Address review comments for prepaid hosting expenses.
10/23/23	Collins, Stephen	Associate	6.30	235.00	1,480.50	Audit Services	Recalculated and tied amounts from workpaper tabs for 2021 Tax Provisions.
10/23/23	Gonzalez, Giselle	Associate	1.80	235.00	423.00	Audit Services	Importing and Formatting trial balance for Q1 2023.
10/23/23	Gonzalez, Giselle	Associate	1.80	235.00	423.00	Audit Services	Importing and formatting trial balance for Q2 2023.
10/23/23	Gonzalez, Giselle	Associate	0.50	235.00	117.50	Audit Services	Status update meeting with T. Hollier, L. Bowers, C. Staerk, and J. Block.
10/23/23	Gonzalez, Giselle	Associate	1.80	235.00	423.00	OOS/Quarterly Reviews	Importing and formatting trial balance for 12/31/23.
10/23/23	Hill, Caleb	Associate	6.40	235.00	1,504.00	OOS/Alternative Invest	Draft memo on Rhodium valuation and addressing all comments to the related valuation memo for the audit.
10/23/23	Oreilly, Brendan	Associate	0.50	235.00	117.50	Form 10 Completion	Sent out memo for signing, and uploaded signed memo.
10/23/23	Oreilly, Brendan	Associate	0.50	235.00	117.50	Form 10 Completion	Audit Planning Meeting for NewCo.
10/23/23	Soehartono, Ellen	Associate	0.70	235.00	164.50	Audit Services	Internal meeting with T. Hollier on work progress.
10/23/23	Soehartono, Ellen	Associate	6.50	235.00	1,527.50	Audit Services	Continued to prepare 2020 income tax workpaper.
10/23/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Preparing Cost of Goods Sold 2021 workpaper.
10/23/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Meeting with T. Hollier and N. Iqbal regarding Tax Provision.
10/23/23	Stonyte, Gabriele	Associate	1.80	235.00	423.00	Form 10 Completion	Drafting model and meeting with T. Micciche for status update on the audit.
10/24/23	Davisson, Rich	Partner	2.30	840.00	1,932.00	Audit Services	Discussion with audit team and review of going concern consultation.
10/24/23	Hill, Lindsay	Principal	0.50	840.00	420.00	Form 10 Completion	ASC 805 scope confirmation meeting regroup with T. Khaydarov and T. Micciche to discuss status.
10/24/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Data Analysis related to Foreman Data Reliability.
10/24/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Reviewed and provided comments on segment memo.
10/24/23	Siegal, Howard	Partner	2.40	840.00	2,016.00	Audit Services	Reviewed and provided comments on going concern memo.
10/24/23	Siegal, Howard	Partner	0.80	840.00	672.00	Form 10 Completion	Read, reviewed and provided comments to J. Block on the preclearance staking memo.
10/24/23	Towarnicke, Arlene	Principal	1.00	840.00	840.00	OOS/Alternative Invest	Discussion regarding note and sensitivities with J. Reagan, C. Hill and X. Koznek.
10/24/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Review sections available including more review of journal entries and taxes.
10/24/23	Croce, Steven	Senior Manager	1.80	645.00	1,161.00	Audit Services	Worked on Bitcoin revenue testing and hash rate analytics.
10/24/23	Croce, Steven	Senior Manager	2.80	645.00	1,806.00	NewCo	Completed the Understanding the entity workpaper, complete determination of materiality, overall audit strategy, process and internal control understandings, significant accounts determinations, risk assessment, accounting estimates and import of trial balance.
10/24/23	Croce, Steven	Senior Manager	3.20	645.00	2,064.00	NewCo	Completed the process and internal control understandings, significant accounts determinations, risk assessment, accounting estimates and import of trial balance.
10/24/23	Hoover, Rachel	Director	1.00	645.00	645.00	OOS/Alternative Invest	Call with X. Koznek regarding valuation services review.
10/24/23	Koznek, Xin	Director	0.70	645.00	451.50	Form 10 Completion	Internal call with R. Hoover, A. Towarnicke, and J. Regan to discuss variances and next steps.
10/24/23	Koznek, Xin	Director	0.70	645.00	451.50	Form 10 Completion	Reviewed and analyzed fresh start scoping and approach.
10/24/23	Bowers, Leah	Manager	4.60	450.00	2,070.00	Audit Services	Audit workpaper reviews within the 2022 year-end file.
10/24/23	Bowers, Leah	Manager	0.50	450.00	225.00	OOS/Alternative Invest	Call with K. Czarniecki and S. Croce on Celsius loan acquisition and testing considerations.
10/24/23	Bowers, Leah	Manager	0.40	450.00	180.00	OOS/Alternative Invest	Call with Bitcoin Alteryx team to discuss output solution.
10/24/23	Bowers, Leah	Manager	0.50	450.00	225.00	OOS/Alternative Invest	Call with A. Sarb and S. Croce to discuss loan acquisition testing approach.

10/24/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Form 10 Completion	Call with solution set leader to confirm scope assumption for the 805 review.
10/24/23	Hollier, Tori	Supervisor	3.40	345.00	1,173.00	Audit Services	Reviewing cost of sales testing workpaper and providing comments in CaseWare to team on the cost of sales workpaper.
10/24/23	Hollier, Tori	Supervisor	1.20	345.00	414.00	Audit Services	Updating debt workpaper in 2021 and tying out confirmations to debt workpaper.
10/24/23	Micciche, Thomas	Supervisor	1.50	345.00	517.50	Form 10 Completion	Reviewing and editing alternative investments' price volatility pulls, models, calculations.
10/24/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Update call with L. Hill. on status of audit.
10/24/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Update call with G. Stonyte, T. Cook and C. Cronin.
10/24/23	Micciche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Call reviewing purchase price agreement and work streams with T. khaydarov, L. Hill, I. Zavoronkova, B. O'Reilly
10/24/23	Micciche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Creating finalizing questions for Stout.
10/24/23	Regan, John	Supervisor	2.90	345.00	1,000.50	OOS/Alternative Invest	Internal discussions on work progress and evaluating interim results with R. Hoover and C. Hill.
10/24/23	Regan, John	Supervisor	0.50	345.00	172.50	OOS/Alternative Invest	Additional discussions with J. Loudermilk on methodology reviewing memos.
10/24/23	Regan, John	Supervisor	1.00	345.00	345.00	OOS/Alternative Invest	Walkthrough calls with A. Towarnicke, X. Koznek, R. Hoover, and C. Hill regarding methodology for the Core and Rhodium notes.
10/24/23	Regan, John	Supervisor	1.20	345.00	414.00	OOS/Alternative Invest	Updating and re-reviewing models and then re-running the simulations for the models.
10/24/23	Cronin, Chloe	Senior Associate	1.50	300.00	450.00	OOS/Alternative Invest	Worked on the qualified domestic relations order and master data management memo.
10/24/23	Lewey, Andrew	Senior Associate	2.50	300.00	750.00	Form 10 Completion	Performing testing of the appraisers working file and corroborating that the math and methodology had no errors.
10/24/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	Audit Services	Clearing and preparing the workpaper based on the review of 2021 and 2022.
10/24/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	Audit Services	Received confirmations from third party and dropped them in the audit file for documentation purposes.
10/24/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	Audit Services	Received all confirmations and updated the confirmation control to track and show they have all been received.
10/24/23	Staerk, Catherine	Senior Associate	0.40	300.00	120.00	Audit Services	Internal meeting with E. Soeherton, S. Collins, and L. Bass about splitting up the remaining testing sections.
10/24/23	Staerk, Catherine	Senior Associate	0.20	300.00	60.00	Audit Services	Reviewing cash testing audit documentation form.
10/24/23	Staerk, Catherine	Senior Associate	0.40	300.00	120.00	Audit Services	Completing work papers in 2021 and 2022 based on follow-up comments.
10/24/23	Staerk, Catherine	Senior Associate	1.90	300.00	570.00	Audit Services	Preparing and clearing up 2021 planning and general procedures for manager review.
10/24/23	Staerk, Catherine	Senior Associate	3.60	300.00	1,080.00	Form 10 Completion	Created testing workpaper for 2022, dropping in information from 6 counts performed, created count instruction documentation.
10/24/23	Stellmacher, Grant	Senior Associate	3.30	300.00	990.00	Audit Services	Started testing of open-sourced Bitcoin Network explorer reliability (independence, accuracy, completeness).
10/24/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Continued working on Mining & Fee Revenue Analytic to determine the approximated Bitcoin earned by the client.
10/24/23	Wei, Chris	Senior Associate	2.00	300.00	600.00	Form 10 Completion	Revise template and re-generate output for valuation model.
10/24/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Addressing review comments for prepaid hosting expenses.
10/24/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Updated documentation within the following understanding documents: entity's internal control system, IT controls, journal entry controls, revenue cycle, payables cycle, property, payroll, investments, and business combinations.
10/24/23	Bass, Liesel	Associate	1.40	235.00	329.00	Audit Services	Assist and work with engagement staff to tie out Tax Provision documentation.
10/24/23	Bass, Liesel	Associate	1.30	235.00	305.50	Audit Services	Addressing review comments in equity.
10/24/23	Bass, Liesel	Associate	4.70	235.00	1,104.50	Audit Services	Journal entry documentation to complete SEC requirements.
10/24/23	Bass, Liesel	Associate	1.30	235.00	305.50	OOS/Quarterly Reviews	Formatting the General Ledger testing workpaper & set up testing procedures.
10/24/23	Collins, Stephen	Associate	6.90	235.00	1,621.50	Audit Services	Recalculating 2021 Tax Provisions sourced from workpaper tabs.
10/24/23	Gonzalez, Giselle	Associate	2.60	235.00	611.00	OOS/Quarterly Reviews	Importing and formatting General Ledger detail for Q1 2023, Q2 2023 and 12/31/2023.
10/24/23	Hill, Caleb	Associate	4.50	235.00	1,057.50	OOS/Alternative Invest	Run simulations and sensitivity testing for Rhodium valuation memo for the audit.
10/24/23	Soehartono, Ellen	Associate	5.00	235.00	1,175.00	Audit Services	Addressing comments left by N. Iqbal on system and organization control evaluations.
10/24/23	Soehartono, Ellen	Associate	3.50	235.00	822.50	Audit Services	Meeting with T. Hollier and N. Iqbal on comments related to Tax Provision.
10/25/23	Hill, Lindsay	Principal	0.50	840.00	420.00	OOS/Alternative Invest	Review valuation questions to be shared with audit team.
10/25/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Performed documentation related to the process and code of the Foreman Data Reliability.
10/25/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Internal pre-call with L. Bowers, N. Iqbal, T. Hollier, and C. Staerk and then call with Ernst & Young S. Riley, T. Hayes, and J. Block to discuss status, support still needed, financial statement updates and path to completion.
10/25/23	Croce, Steven	Senior Manager	6.70	645.00	4,321.50	Audit Services	Continued senior manager reviews of completed areas in both files.
10/25/23	Croce, Steven	Senior Manager	1.00	645.00	645.00	Form 10 Completion	Reviewed valuations section and provided review comments.
10/25/23	Hoover, Rachel	Director	0.90	645.00	580.50	Form 10 Completion	Discussion regarding fresh start valuation services review with S. Croce.
10/25/23	Lancaster, Barbara	Director	0.70	645.00	451.50	Form 10 Completion	Reviewed questions for Stout.
10/25/23	Bowers, Leah	Manager	2.40	450.00	1,080.00	Audit Services	Analyzing and reviewing of the 2021 CaseWare file audit workpapers.
10/25/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call over internal status updates with T. Hollier, S. Croce, H. Siegal, L. Bass, S. Collins, E. Soehartono, C. Staerk, G. Gonzalez for year-end historical audits and Qs.
10/25/23	Bowers, Leah	Manager	0.20	450.00	90.00	Audit Services	Call with L. Hill on the Stout Valuation Report.

10/25/23	Bowers, Leah	Manager	0.60	450.00	270.00	Audit Services	Call with C. Staerk, T. Hollier, S. Croce on senior/manager connect to ensure everyone is aligned on the game plan.
10/25/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Hollier, S. Croce, H. Siegal, C. Staerk, S. Collins, L. Bass, E. Soehartono, G. Gonzalez, and J. Block, and Ernst & Young Team (S. Riley, P. Yoo, R. Gust, K. Zimmer) to discuss audit status and timing.
10/25/23	Bowers, Leah	Manager	6.30	450.00	2,835.00	Audit Services	Documentation of going concern analysis and audit team documentation over assumptions used in the going concern model.
10/25/23	Iqbal, Nazim	Manager	5.00	450.00	2,250.00	Audit Services	Reviewing audit methodology for cash, intangibles, revenue for bitcoin mining and providing comments to the team.
10/25/23	Hollier, Tori	Supervisor	3.20	345.00	1,104.00	Audit Services	Cost of sales review, updating of testing approach, reviewer clearing comments in the cost of sales workpaper.
10/25/23	Hollier, Tori	Supervisor	0.90	345.00	310.50	Audit Services	Updating debt roll forward from 2021 to 2022.
10/25/23	Micciche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Pulled data for market data memo and fact checked for QRDO memo.
10/25/23	Regan, John	Supervisor	0.50	345.00	172.50	OOS/Alternative Invest	Discussions with L. Hill, R. Hoover, and C. Hill on methodology for fresh start.
10/25/23	Regan, John	Supervisor	1.00	345.00	345.00	OOS/Alternative Invest	Discussions with R. Hoover and C. Hill on appropriate documentation of methodologies in the memo.
10/25/23	Regan, John	Supervisor	5.00	345.00	1,725.00	OOS/Alternative Invest	Reviewing model and reviewing the memo for appropriate methodologies and inputs discussions.
10/25/23	Cronin, Chloe	Senior Associate	1.00	300.00	300.00	OOS/Alternative Invest	Preparing and drafting a qualified domestic relations order memo and ran a comp search.
10/25/23	Lewey, Andrew	Senior Associate	4.00	300.00	1,200.00	Form 10 Completion	Continued to work on the testing of appraiser's working file and corroborating that the math and methodology had no errors while ensuring the appraisers overall analysis is within a reasonable range of value using our model.
10/25/23	Staerk, Catherine	Senior Associate	1.60	300.00	480.00	Audit Services	Learning and reviewing Tax Provision work.
10/25/23	Staerk, Catherine	Senior Associate	4.20	300.00	1,260.00	Audit Services	Completing open planning forms and updating the documentation in line with testing.
10/25/23	Staerk, Catherine	Senior Associate	2.20	300.00	660.00	Audit Services	Clearing and preparing the 2021 and 2022 planning and general procedures for manager review.
10/25/23	Stellmacher, Grant	Senior Associate	4.10	300.00	1,230.00	Audit Services	Continued testing of open-sourced Bitcoin Network explorer reliability (independence, accuracy, completeness).
10/25/23	Stellmacher, Grant	Senior Associate	1.50	300.00	450.00	Audit Services	Drafting of Memorandum to utilize Specialist to harvest independent node data to utilize in the Mining Revenue Analytic (Monthly/Yearly Overall Network (Bitcoin) Statistics).
10/25/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Journal entry documentation to complete SEC requirements.
10/25/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/25/23	Bass, Liesel	Associate	4.90	235.00	1,151.50	Audit Services	Review and address comments within the prepaid asset section including recording an classification adjustment between prepaid hosting and prepaid deposits.
10/25/23	Gonzalez, Giselle	Associate	0.40	235.00	94.00	Audit Services	Status update meeting with T. Hollier, L. Bowers, C. Staerk, and J. Block.
10/25/23	Gonzalez, Giselle	Associate	2.70	235.00	634.50	OOS/Quarterly Reviews	Preparing client provided information for quarterly analytics, 3/30/2023.
10/25/23	Gonzalez, Giselle	Associate	2.40	235.00	564.00	OOS/Quarterly Reviews	Preparing client provided information for quarterly analytics 6/30/2023.
10/25/23	Hill, Caleb	Associate	2.10	235.00	493.50	OOS/Alternative Invest	Re-running sensitivity analysis on simulations and updating valuation memos accordingly.
10/25/23	Soehartono, Ellen	Associate	2.50	235.00	587.50	Audit Services	Drafting audit programs related to System and Organization controls (SOC 1) reports.
10/25/23	Soehartono, Ellen	Associate	2.80	235.00	658.00	Audit Services	Preparing Cost of Goods Sold 2021 workpaper.
10/25/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Meeting with T. Hollier, N. Iqbal, L. Bowers, C. Staerk, S. Croce on the status of the audit.
10/25/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Tying Income Tax 2020 provision workpaper.
10/26/23	Siegal, Howard	Partner	1.20	840.00	1,008.00	Audit Services	Review of 2022 workpapers and provided comments on accounts receivable workpapers.
10/26/23	Siegal, Howard	Partner	2.20	840.00	1,848.00	Audit Services	Review of 2022 workpapers and provided comments on Prepaid Expenses.
10/26/23	Siegal, Howard	Partner	2.80	840.00	2,352.00	Audit Services	Review of 2022 workpapers and provided comments on long lived assets.
10/26/23	Siegal, Howard	Partner	1.60	840.00	1,344.00	Audit Services	Review of 2022 workpapers and provided comments on operating expense testing.
10/26/23	Siegal, Howard	Partner	0.50	840.00	420.00	Audit Services	Review 2022 workpapers and provided comments on income taxes.
10/26/23	Croce, Steven	Senior Manager	5.80	645.00	3,741.00	Audit Services	Reviewed transaction cycles and areas available in both areas including expenses, journal entries, legal, cost of sales.
10/26/23	Hoover, Rachel	Director	2.00	645.00	1,290.00	Form 10 Completion	Review agreements and portal ticket related to fresh start valuation services review.
10/26/23	Hoover, Rachel	Director	3.70	645.00	2,386.50	OOS/Alternative Invest	Review memo related to valuation services review of Core and Rhodium.
10/26/23	Hoover, Rachel	Director	1.90	645.00	1,225.50	OOS/Alternative Invest	Internal discussions related to valuation services review of Core and Rhodium.
10/26/23	Bowers, Leah	Manager	0.30	450.00	135.00	Audit Services	Call with S. Croce and J. Gonzalez over staff switch for Celsius (G. Gonzalez and S. Collins).
10/26/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with S. Collins to discuss debt and equity comments left during L. Bowers review.
10/26/23	Bowers, Leah	Manager	5.80	450.00	2,610.00	Audit Services	Updating documentation of the going concern record of consultation after updating the going concern analysis and discussion around assumptions used in the model.
10/26/23	Bowers, Leah	Manager	2.40	450.00	1,080.00	Form 10 Completion	Opening Balance Sheet (OBS) reviews for work paper completion inclusive of the initial audit procedures Audit Program Guide (APG), opening balance sheet procedures APG, Significant accounts and related testing at wp 4360.
10/26/23	Roper, David	Manager	2.00	450.00	900.00	Form 10 Completion	Reviewed model and valuation assumptions with A. Lewey and sent follow ups to the audit team.

10/26/23	Hollier, Tori	Supervisor	7.70	345.00	2,656.50	Audit Services	Continued to review Cost of Goods Sold and updating of testing approach.
10/26/23	Hollier, Tori	Supervisor	1.20	345.00	414.00	Audit Services	Review and analyzed 2021 debt and reviewing/updating 2022 debt working papers.
10/26/23	Micicche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Obtaining signature's and document retention for QRDO memo.
10/26/23	Regan, John	Supervisor	2.00	345.00	690.00	Audit Services	Reviewing and analyzing the memos developed with R. Hoover and C. Hill.
10/26/23	Lewey, Andrew	Senior Associate	6.00	300.00	1,800.00	Form 10 Completion	Continued to work on the testing of appraiser's working file and corroborating that the math and methodology had no errors and continued to ensure the appraisers overall analysis is within a reasonable range of value using our model.
10/26/23	Staerk, Catherine	Senior Associate	2.20	300.00	660.00	Audit Services	Compiling and sorting through questions for 2022.
10/26/23	Staerk, Catherine	Senior Associate	1.30	300.00	390.00	Audit Services	Preparing and clearing up 2022 planning and general procedures for manager review.
10/26/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Explain and walkthrough the tax provision tie out to assist S. Collins with understanding testing procedures.
10/26/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Explain and walkthrough the tax provision tie out to assist E. Sorotano with understanding testing procedures.
10/26/23	Collins, Stephen	Associate	2.50	235.00	587.50	Audit Services	Cleared debt comments - Tied roll forward to financial statements footnote and debt agreements.
10/26/23	Collins, Stephen	Associate	3.10	235.00	728.50	Audit Services	Set up Final Analytical Procedures workpaper by linking amounts to trial balance.
10/26/23	Collins, Stephen	Associate	1.20	235.00	282.00	Audit Services	Reviewing and clearing remaining equity comments.
10/26/23	Gonzalez, Giselle	Associate	1.80	235.00	423.00	OOS/Quarterly Reviews	Setting up work paper for quarterly analytics for the quarter ended 3/30/23 and 6/30/23.
10/26/23	Gonzalez, Giselle	Associate	3.60	235.00	846.00	OOS/Quarterly Reviews	Preparing quarterly Balance Sheet analytics, 3/30/2023.
10/26/23	Gonzalez, Giselle	Associate	3.60	235.00	846.00	OOS/Quarterly Reviews	Preparing quarterly Income Statement analytics, 3/30/2023.
10/26/23	Hill, Caleb	Associate	1.20	235.00	282.00	Audit Services	Address comments on the valuation memo.
10/26/23	Soehartono, Ellen	Associate	3.30	235.00	775.50	Audit Services	Preparing Cost of Goods Sold 2021 workpaper.
10/26/23	Soehartono, Ellen	Associate	0.80	235.00	188.00	Audit Services	Preparing Equity 2022 workpaper.
10/26/23	Soehartono, Ellen	Associate	0.80	235.00	188.00	Audit Services	Address comments left by senior on SOC 2021 and 2022 evaluations.
10/27/23	Davisson, Rich	Partner	0.80	840.00	672.00	Audit Services	Subject Matter Expert discussion on regarding going concern with S. Croce, L. Bowers, and H. Siegal.
10/27/23	Siegal, Howard	Partner	2.60	840.00	2,184.00	Audit Services	Review and comments provided on 2021 planning forms.
10/27/23	Siegal, Howard	Partner	0.80	840.00	672.00	Audit Services	Review and comments provided on 2021 General Ledger completeness.
10/27/23	Siegal, Howard	Partner	2.30	840.00	1,932.00	Audit Services	Review and comments provided on 2021 related party testing.
10/27/23	Siegal, Howard	Partner	1.20	840.00	1,008.00	Audit Services	Review and comments provided on 2021 legal analysis.
10/27/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Review and comments provided on 2021 Cost of Revenues and Operating Expenses.
10/27/23	Siegal, Howard	Partner	0.80	840.00	672.00	Audit Services	Review and comments provided on 2021 Fixed Assets roll forward.
10/27/23	Crismyre, Michael	Senior Director	1.00	690.00	690.00	Form 10 Completion	Reading and reviewing Stout workpapers re: valuation.
10/27/23	Croce, Steven	Senior Manager	4.60	645.00	2,967.00	Audit Services	Continued review of transaction cycles and areas available in both files for senior manager review.
10/27/23	Croce, Steven	Senior Manager	2.60	645.00	1,677.00	Audit Services	Walkthrough procedures performed over going concern and bankruptcy specific considerations with Subject Matter Expert.
10/27/23	Croce, Steven	Senior Manager	1.00	645.00	645.00	Form 10 Completion	Connected with Ernst & Young on valuations.
10/27/23	Hoover, Rachel	Director	1.00	645.00	645.00	OOS/Alternative Invest	Review memo related to valuation services review of Core and Rhodium.
10/27/23	Koznek, Xin	Director	3.40	645.00	2,193.00	Form 10 Completion	Review and analyze Core and Rhodium memos.
10/27/23	Bowers, Leah	Manager	3.40	450.00	1,530.00	Audit Services	Analyzing and reviewing the 2021 client work files including understanding forms.
10/27/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with T. Hollier, S. Croce over Bitcoin mined testing with Alteryx team members A. Riggs, C. Wei to trouble shoot output.
10/27/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal team call with T. Hollier, S. Collins, L. Bass, E. Soehartono, S. Croce, H. Siegal, C. Staerk and G. Gonzalez over status update and gameplan and timing.
10/27/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Call with J. Block and Ernst & Young team (S. Riley) over Stakehound update.
10/27/23	Bowers, Leah	Manager	0.60	450.00	270.00	Audit Services	Call with R. Davisson and team over going concern comments from subject matter expert.
10/27/23	Roper, David	Manager	1.00	450.00	450.00	Form 10 Completion	Drafted memo review and looked it over with the director.
10/27/23	Regan, John	Supervisor	1.40	345.00	483.00	Audit Services	Reviewing and analyze the results of the models and the memo and providing said results to the Audit Team.
10/27/23	Cronin, Chloe	Senior Associate	1.00	300.00	300.00	OOS/Alternative Invest	Addressing comments on the valuation memo and updating it for further review.
10/27/23	Forst, Chris	Senior Associate	2.00	300.00	600.00	Audit Services	Continued to work on developing a statistic to estimate the amount of Bitcoin earned by the client.
10/27/23	Lewey, Andrew	Senior Associate	6.00	300.00	1,800.00	Form 10 Completion	Continued ensuring the appraisers overall analysis is within a reasonable range of value using our model along with reviewing with D. Roper, M. Crismyre, S. Jacobson where we did a market analysis.
10/27/23	Staerk, Catherine	Senior Associate	1.40	300.00	420.00	Audit Services	Internal status call with H. Siegal, S. Croce, L. Bowers, N. Iqbal and T. Hollier to go over Q3 2023 review and approach for planning.
10/27/23	Staerk, Catherine	Senior Associate	1.10	300.00	330.00	Audit Services	Researching and analyzing Bitcoin options.
10/27/23	Staerk, Catherine	Senior Associate	5.70	300.00	1,710.00	Audit Services	Detail testing fixed asset populations that were determined by N. Iqbal and L. Bowers.
10/27/23	Wei, Chris	Senior Associate	1.00	300.00	300.00	Form 10 Completion	Revise template based on meeting comments.
10/27/23	Bass, Liesel	Associate	0.30	235.00	70.50	Audit Services	Perform equity testing including tying equity transactions from previous years to the audit period.
10/27/23	Bass, Liesel	Associate	0.90	235.00	211.50	Audit Services	Addressing review comments along with a document update.
10/27/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Meeting with S. Croce, L. Bowers, N. Iqbal, and H. Siegal to discuss open items & audit status.
10/27/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Revising equity comments listed and clearing them out.
10/27/23	Bass, Liesel	Associate	1.30	235.00	305.50	Audit Services	Continuing to address review comments along with a document update.

10/27/23	Collins, Stephen	Associate	7.50	235.00	1,762.50	Audit Services	Finalizing analytical procedures workpaper by linking amounts to Trial Balance and updating descriptions of the changes.
10/27/23	Gonzalez, Giselle	Associate	1.10	235.00	258.50	OOS/Quarterly Reviews	Preparing and discussing quarterly ratio analysis.
10/27/23	Gonzalez, Giselle	Associate	1.20	235.00	282.00	OOS/Quarterly Reviews	Preparing expectations for quarterly Balance Sheet analytics, 6/30/2023.
10/27/23	Gonzalez, Giselle	Associate	3.30	235.00	775.50	OOS/Quarterly Reviews	Preparing quarterly analysis for quarterly Balance Sheet analytics, 6/30/2023.
10/27/23	Gonzalez, Giselle	Associate	1.10	235.00	258.50	OOS/Quarterly Reviews	Preparing expectations for quarterly Income Statement analytics, 6/30/2023.
10/27/23	Gonzalez, Giselle	Associate	1.10	235.00	258.50	OOS/Quarterly Reviews	Preparing quarterly analysis for quarterly Income Statement analytics, 6/30/2023.
10/27/23	Soehartono, Ellen	Associate	1.20	235.00	282.00	Audit Services	Addressing comments on prepaids section of the file.
10/27/23	Soehartono, Ellen	Associate	0.60	235.00	141.00	Audit Services	Updating Income Tax 2020 provision workpaper based on comments from L. Bowers.
10/27/23	Soehartono, Ellen	Associate	1.10	235.00	258.50	Audit Services	Discussion with T. Hollier on client's control user matrix.
10/27/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Internal meeting with T. Hollier, C. Staerk, N. Iqbal, S. Croce, and L. Bowers on the audit status.
10/27/23	Soehartono, Ellen	Associate	0.60	235.00	141.00	Audit Services	Preparing Equity 2022 workpaper.
10/28/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Clearing of EQR comments on the planning section and reviewing various planning workpapers.
10/28/23	Blice, Joe	Partner	3.00	840.00	2,520.00	Audit Services	Performed engagement quality review and provided comments regarding long life assets impairment analysis working papers.
10/29/23	Blice, Joe	Partner	2.00	840.00	1,680.00	Audit Services	Performed engagement quality review and provided comments regarding certain 4100, 4200 and 4600 workpapers.
10/29/23	Blice, Joe	Partner	1.50	840.00	1,260.00	Audit Services	Performed engagement quality review and provided comments regarding 1000 and 3000 workpapers.
10/29/23	Croce, Steven	Senior Manager	3.90	645.00	2,515.50	Audit Services	Reviewed available areas in both files for senior manager review.
10/29/23	Bowers, Leah	Manager	3.20	450.00	1,440.00	Audit Services	Review of the audit workpapers surrounding the debt section of the audit file.
10/29/23	Hollier, Tori	Supervisor	2.00	345.00	690.00	Audit Services	Read through and performed review of journal entry testing workpaper.
10/30/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Discuss engagement quality reviewer points with engagement team.
10/30/23	Hill, Lindsay	Principal	1.00	840.00	840.00	Form 10 Completion	Call with T. Micciche, Celsius, and Third Party Valuation specialist.
10/30/23	LaDue, Christopher	Principal	0.60	840.00	504.00	OOS/Alternative Invest	Concurring review on the valuation memo for the audit team related to NewCo assets including Qredo (QRDO) investment.
10/30/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal meeting with L. Bowers and N. Iqbal to discuss file and reviews to date.
10/30/23	Croce, Steven	Senior Manager	3.40	645.00	2,193.00	Audit Services	Review available areas including begin review of additional Bitcoin intangible and revenue areas, including related record of consultation and prepare for subject matter expert review in both files.
10/30/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	OOS/Alternative Invest	Call with Stout and internal VS team - R. Hoover, L. Hill, to discuss alternative investments as part of NewCo - new company (to be formed).
10/30/23	Croce, Steven	Senior Manager	2.90	645.00	1,870.50	OOS/Alternative Invest	Worked on revising Bitcoin testing for subject matter expert review based on discussions with M. Murray (Bitcoin subject matter expert) in both files.
10/30/23	Hoover, Rachel	Director	1.50	645.00	967.50	Form 10 Completion	Call and follow up discussions with Client's Specialist, Stout, with regards to valuation follow up questions.
10/30/23	Bowers, Leah	Manager	1.60	450.00	720.00	Audit Services	Creating fairness reviews within the 2021 CaseWare file.
10/30/23	Bowers, Leah	Manager	0.80	450.00	360.00	Audit Services	Meeting with J. Block / Stout Valuation Team / RSM VS team / RSM at to discuss valuation questions and approach.
10/30/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Internal meeting with T. Hollier, C. Staerk, N. Iqbal, S. Croce to discuss status of file between seniors/managers and create a plan for the future.
10/30/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Meeting with internal team T. Hollier, C. Staerk, and L. Bass to figure out priorities, questions team has over open items/comments, game plan for staff.
10/30/23	Bowers, Leah	Manager	0.70	450.00	315.00	Audit Services	Meeting with J. Blice over engagement quality reviewer comments on questions that came up during review specific to Long Lived Asset Impairment, going concern, and overall file status.
10/30/23	Bowers, Leah	Manager	0.60	450.00	270.00	Audit Services	Meeting with S. Croce, T. Hollier, N. Iqbal, G. Stellmacher and C. Forst over status of the Bitcoin analytics that were performed over foreman hash rate and Lukka data for 2022 and 2021.
10/30/23	Bowers, Leah	Manager	0.40	450.00	180.00	Audit Services	Internal meeting with S. Croce, C. Staerk, and N. Iqbal to update N. Iqbal on the status of Fixed Assets and final procedures to be performed for 2022 and 2021 audit procedures.
10/30/23	Khaydarov, Timur	Manager	0.50	450.00	225.00	Form 10 Completion	Call and follow up discussions with Client's Specialist, Stout, and J. Regan, L. Hill, L. Bowers. With regards to valuation follow up questions.
10/30/23	Hollier, Tori	Supervisor	9.30	345.00	3,208.50	Audit Services	Working through bitcoin testing workpaper. Updating inputs to hash rate analytics and investigating variances in bitcoin received versus what our analytic is indicating.
10/30/23	Hollier, Tori	Supervisor	1.20	345.00	414.00	Audit Services	Testing and tying out service fee expense allocation.
10/30/23	Micciche, Thomas	Supervisor	1.00	345.00	345.00	Form 10 Completion	Valuation call with Stout, J. Regan, L. Hill, L. Bowers.
10/30/23	Regan, John	Supervisor	1.60	345.00	552.00	Form 10 Completion	Fresh start call with Client to update team including C. Hill and R. Hoover.
10/30/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	Audit Services	Analyzing and reviewing the sample design forms.
10/30/23	Staerk, Catherine	Senior Associate	1.10	300.00	330.00	Audit Services	Internal meeting with H. Siegal, T. Hollier, S. Croce, and N. Iqbal regarding planning for issuance and discussing possible things the staff can help out with.
10/30/23	Staerk, Catherine	Senior Associate	3.00	300.00	900.00	Audit Services	Wrapping up detail testing in 2022 and then adding other addition testing to the 2021 workpaper.
10/30/23	Wei, Chris	Senior Associate	1.00	300.00	300.00	Form 10 Completion	Revise template and documentation for valuation model.
10/30/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with S. Croce, L. Bowers, N. Iqbal, and H. Siegal to discuss open items & audit status.
10/30/23	Gonzalez, Giselle	Associate	8.00	235.00	1,880.00	OOS/Quarterly Reviews	Clearing review comments provided by senior associate T. Hollier throughout quarterly CaseWare file, 3/30/2023.

10/30/23	Hermesen, Cassie	Associate	1.30	235.00	305.50	Audit Services	Filled out the Disclosure Checklist.
10/30/23	Soehartono, Ellen	Associate	0.50	235.00	117.50	Audit Services	Addressing Cost of Goods sold comments from L. Bowers.
10/30/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	Audit Services	Performing final analytical procedures.
10/31/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Status call with Ernst & Young, S. Riley, T. Hayes, and J. Block, CFO.
10/31/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Review Bitcoin items in both files prior to subject matter expert review.
10/31/23	Croce, Steven	Senior Manager	3.30	645.00	2,128.50	Audit Services	Reworked Bitcoin testing including revenue and analytics prior to subject matter expert review for both files.
10/31/23	Murray, Mark	Senior Manager	0.20	645.00	129.00	Audit Services	Subject Matter Expert meeting with G. Stellmacher and L. Bowers to discuss revenue analytics for the 2021 audit.
10/31/23	Murray, Mark	Senior Manager	0.20	645.00	129.00	Audit Services	Subject Matter Expert meeting with G. Stellmacher and L. Bowers to discuss revenue analytics for the 2022 audit.
10/31/23	Bowers, Leah	Manager	0.70	450.00	315.00	Audit Services	External status update with J. Block and Ernst & Young team discussing questions.
10/31/23	Bowers, Leah	Manager	0.50	450.00	225.00	Audit Services	Celsius discussion over revenue analytics with G. Stellmacher and M. Murray.
10/31/23	Iqbal, Nazim	Manager	3.00	450.00	1,350.00	Audit Services	Discussions with national blockchain and digital assets team G. Stellmacher and J. Schulman regarding strategy and internal memos on revenue and custody and review of preliminary revenue memos.
10/31/23	Hollier, Tori	Supervisor	1.50	345.00	517.50	Audit Services	Continuing discussing and providing comments regarding financial statement tie outs to engagement staff.
10/31/23	Hollier, Tori	Supervisor	0.50	345.00	172.50	Audit Services	Meeting to discuss status and engagement specific questions with N. Iqbal, S. Croce, L. Bowers and H. Siegal.
10/31/23	Hollier, Tori	Supervisor	2.40	345.00	828.00	Audit Services	Engagement management discussion with staff G. Gonzalez, L. Bass, and E. Soehartono.
10/31/23	Hollier, Tori	Supervisor	4.70	345.00	1,621.50	Audit Services	Updating and analyzing Bitcoin analytics, revenue/impairment testing, investigating differences and documenting.
10/31/23	Micicche, Thomas	Supervisor	4.00	345.00	1,380.00	Form 10 Completion	Read through and left comments for C. Cronin to address and alternative investments' Discount for Lack of Marketability memos.
10/31/23	Cronin, Chloe	Senior Associate	2.00	300.00	600.00	OOS/Alternative Invest	Drafting memos on Stakehound and MATIC investments.
10/31/23	Staerk, Catherine	Senior Associate	1.40	300.00	420.00	Audit Services	Call with N. Iqbal to go over fixed assets.
10/31/23	Staerk, Catherine	Senior Associate	1.80	300.00	540.00	Audit Services	Internal meeting with L. Bowers to talk about testing approach for long term deposits, feedback for E. Soehartono, Financial Statement tie outs.
10/31/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Meeting with Ernst & Young and H. Siegal, S. Croce, L. Bowers, N. Iqbal, T. Hollier for a status update of progress made on the audit.
10/31/23	Staerk, Catherine	Senior Associate	0.40	300.00	120.00	Audit Services	Discussing best testing approach after reviewing the option roll forward and support tabs.
10/31/23	Staerk, Catherine	Senior Associate	1.20	300.00	360.00	Audit Services	Compiling open items list to circulate within team and tying the fixed asset populations to the sample forms.
10/31/23	Staerk, Catherine	Senior Associate	1.50	300.00	450.00	Audit Services	Cleaning up documentation based on conversation with N. Iqbal.
10/31/23	Staerk, Catherine	Senior Associate	1.90	300.00	570.00	Audit Services	Reading and providing comments on planning and admin forms prepped by S. Collins and L. Bass.
10/31/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	OOS/Quarterly Reviews	Documentation of planning forms/workpaper for Q1 2023.
10/31/23	Bass, Liesel	Associate	2.70	235.00	634.50	Audit Services	Service fee allocation tie out.
10/31/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with Ernst & Young team & J. Block to discuss current open support requests and timeline.
10/31/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Clearing and organizing comments in equity.
10/31/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Completeness testing-QuickBooks to NetSuite completeness tie out.
10/31/23	Gonzalez, Giselle	Associate	0.20	235.00	47.00	Audit Services	Status update meeting with T. Hollier, L. Bowers, C. Staerk, and J. Block.
10/31/23	Gonzalez, Giselle	Associate	7.80	235.00	1,833.00	OOS/Quarterly Reviews	Addressing review comments provided by T. Hollier throughout quarterly CaseWare file.
10/31/23	Hermesen, Cassie	Associate	4.50	235.00	1,057.50	Audit Services	Financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
10/31/23	Soehartono, Ellen	Associate	5.50	235.00	1,292.50	Audit Services	Addressing comments on final analytical procedures.
11/1/23	Cole, Monique	Principal	0.60	840.00	504.00	Audit Services	Continued to review updates to power purchase agreement memo and provided comments to the audit team.
11/1/23	Cole, Monique	Principal	1.00	840.00	840.00	Audit Services	Reviewed updates to revenue recognition consultation memo and provided comments to audit team.
11/1/23	Cole, Monique	Principal	1.90	840.00	1,596.00	Audit Services	Continued to review updates to impairment consultation memo and provided comments to the audit team.
11/1/23	Schulman, Jay	Principal	1.00	840.00	840.00	Audit Services	Worked through Foreman Reliability data.
11/1/23	Crismyre, Michael	Senior Director	2.00	690.00	1,380.00	OOS/Alternative Invest	Review of fixed asset appraisal relative to acquisition.
11/1/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Status call with Ernst & Young S. Riley, T. Hayes, and J. Block, CFO regarding quarterly work to be performed.
11/1/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Internal call with N. Iqbal, L. Bowers, T. Hollier to discuss quarterly reviews procedures and requirements.
11/1/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	OOS/Quarterly Reviews	Call with T. Hayes and S. Riley on financial statement presentation for dual standards.
11/1/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	OOS/Quarterly Reviews	Drafting letters for the management representation letter and those charged with governance.
11/1/23	Hoover, Rachel	Director	0.30	645.00	193.50	Form 10 Completion	Review responses from Client's Specialist related to Rhodium review.
11/1/23	Hoover, Rachel	Director	0.60	645.00	387.00	Form 10 Completion	Exchange emails and call with B. Lancaster related to Rhodium review.
11/1/23	Jacobson, Scott	Director	2.00	645.00	1,290.00	Form 10 Completion	Performed concurring review for machinery & equipment for valuation specialist memo and analysis.
11/1/23	Lancaster, Barbara	Director	0.50	645.00	322.50	Form 10 Completion	Business valuations and Complex financial instruments emails to L. Hill, T. Micicche, J. Regan, X. Koznek, C. Hill on Rhodium scope.
11/1/23	Bowers, Leah	Manager	2.40	450.00	1,080.00	Audit Services	Financial statement review procedures including sending comments to management.
11/1/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting with T. Hollier, S. Croce, and L. Bowers on the status of the audit.
11/1/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Training C. Staerk and T. Hollier on audit procedures.

11/1/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Training L. Bass on audit procedures.
11/1/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provide comments on Significant Accounts and Risk Assessment.
11/1/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting for status with J. Block.
11/1/23	Hollier, Tori	Supervisor	5.50	345.00	1,897.50	Audit Services	Updating testing workpaper for bitcoin roll forward and testing conversion of bitcoin to fiat/cash.
11/1/23	Hollier, Tori	Supervisor	0.90	345.00	310.50	Audit Services	Investigating Cost of Goods Sold adjustment and reviewing test work.
11/1/23	Hollier, Tori	Supervisor	4.70	345.00	1,621.50	Audit Services	Preparing and populating the revenue testing workpaper and deriving hash rate amounts and anticipated bitcoin received in calculation.
11/1/23	Micicche, Thomas	Supervisor	2.00	345.00	690.00	Form 10 Completion	Read through and prepared memo for final completion.
11/1/23	Regan, John	Supervisor	0.30	345.00	103.50	OOS/Alternative Invest	Discussions with B. Lancaster, T. Micicche, R. Hoover, and C. Hill about selected methodology for 2023 analyses.
11/1/23	Cronin, Chloe	Senior Associate	1.00	300.00	300.00	OOS/Alternative Invest	Drafted report for MATIC and Stakehound.
11/1/23	Staerk, Catherine	Senior Associate	1.20	300.00	360.00	Audit Services	Meeting with N. Iqbal, S. Croce T. Hollier about FA testing approach and overall goals.
11/1/23	Staerk, Catherine	Senior Associate	4.30	300.00	1,290.00	Audit Services	Tying out support to testing selections in prepaid expenses, cleaning up the documentation, referencing and tying out to the financial statements.
11/1/23	Staerk, Catherine	Senior Associate	3.90	300.00	1,170.00	OOS/Quarterly Reviews	Setting up various planning forms for staff to complete.
11/1/23	Stellmacher, Grant	Senior Associate	2.30	300.00	690.00	Audit Services	Continued working on creating Mining & Fee Revenue Analytic of statistic to determine the approximated Bitcoin earned by the client.
11/1/23	Stellmacher, Grant	Senior Associate	4.20	300.00	1,260.00	Audit Services	Drafting of Technical Memorandum for Staking on the Ethereum network.
11/1/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with S. Croce, L. Bowers, N. Iqbal, and H. Siegal to discuss open items & audit status.
11/1/23	Bass, Liesel	Associate	3.50	235.00	822.50	Audit Services	Completeness testing for journal entries for the QuickBooks to NetSuite completeness tie out.
11/1/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Q2 2023 file prep including Fixed Asset roll forward.
11/1/23	Bass, Liesel	Associate	3.70	235.00	869.50	Audit Services	Q2 2023 file prep including Tax Provision.
11/1/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Q2 2023 file prep including lease roll forward.
11/1/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Q2 2023 file prep including equity roll forward.
11/1/23	Bass, Liesel	Associate	1.70	235.00	399.50	OOS/Quarterly Reviews	Q2 2023 file prep including debt roll forward.
11/1/23	Gonzalez, Giselle	Associate	2.30	235.00	540.50	Audit Services	Client research to gain thorough understanding of financial transactions that took place during Q2 in order to accurately prepare analysis for analytics.
11/1/23	Gonzalez, Giselle	Associate	4.10	235.00	963.50	OOS/Quarterly Reviews	Preparing quarterly analysis for quarterly income statement analytics, 6/30/2023.
11/1/23	Hermesen, Cassie	Associate	8.20	235.00	1,927.00	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/1/23	Hermesen, Cassie	Associate	2.30	235.00	540.50	Audit Services	Creation of statistic to determine the approximated Bitcoin earned by the client.
11/1/23	Hermesen, Cassie	Associate	4.20	235.00	987.00	Audit Services	Drafting of Technical Memorandum for Staking on the Ethereum network.
11/1/23	Hill, Caleb	Associate	0.50	235.00	117.50	OOS/Alternative Invest	Meeting with N. Iqbal and J. Regan discussing scope of complex financial instruments for the audit.
11/1/23	Soehartono, Ellen	Associate	0.80	235.00	188.00	Audit Services	Internal meeting with T. Hollier and C. Staerk on the status of the audit.
11/1/23	Soehartono, Ellen	Associate	7.70	235.00	1,809.50	Audit Services	Performing Final Analytics Procedures for Fiscal Year 21 audit.
11/2/23	Blice, Joe	Partner	1.00	840.00	840.00	Audit Services	Review and provided comments on revenue testing workpapers.
11/2/23	Croce, Steven	Senior Manager	4.60	645.00	2,967.00	Audit Services	Creating new hash rate analytics based off subject matter expert reviews.
11/2/23	Croce, Steven	Senior Manager	1.10	645.00	709.50	Audit Services	Walking through file and financials with J. Blice, engagement quality reviewer and answering his questions from his review.
11/2/23	Croce, Steven	Senior Manager	2.30	645.00	1,483.50	Audit Services	Revising and updating testing relating to the Bitcoin transactions and recalculating the expected earnings.
11/2/23	Hoover, Rachel	Director	0.50	645.00	322.50	Form 10 Completion	Discuss valuation review with J. Regan.
11/2/23	Koznek, Xin	Director	1.00	645.00	645.00	OOS/Alternative Invest	Review memo related to valuation services review of Core and Rhodium and provide comments and discussion with J. Regan to address my review questions.
11/2/23	Loose, Russell	Senior Manager	2.20	645.00	1,419.00	Audit Services	Reconcile Tax Provisions to CaseWare for footnote presentation.
11/2/23	Loose, Russell	Senior Manager	1.30	645.00	838.50	Audit Services	Updated Tax Provision changes and documentation within Tax Provision.
11/2/23	Loose, Russell	Senior Manager	0.50	645.00	322.50	Audit Services	Updated Tax Provision memo with updated amounts.
11/2/23	Bowers, Leah	Manager	1.80	450.00	810.00	Audit Services	Cleared and completed comments throughout the file from quality management review.
11/2/23	Bowers, Leah	Manager	6.90	450.00	3,105.00	OOS/LLA Impairment	Updating the long lived asset Impairment record of consultation for additional subject matter expert and engagement quality reviewer comments as well as updating the analysis within the file to address the change in impairment analysis date.
11/2/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting with T. Hollier, S. Croce, and L. Bowers on the status of the audit.
11/2/23	Hollier, Tori	Supervisor	5.70	345.00	1,966.50	Audit Services	Updating bitcoin testing analytics for comments provided from reviewers. Continued investigating variances by month in order to adjust testing to account for changes in uptime on miners.
11/2/23	Hollier, Tori	Supervisor	2.20	345.00	759.00	Audit Services	Investigating and analyzing variances in cost of sales work paper as well as providing comment to the staff in CaseWare around the cost of sales testing workpaper.
11/2/23	Hollier, Tori	Supervisor	3.70	345.00	1,276.50	Form 10 Completion	Prepare Bitcoin roll forward for quarters.
11/2/23	Regan, John	Supervisor	1.00	345.00	345.00	OOS/Alternative Invest	Call with X. Koznek, going over the memo and walking through any questions she had.
11/2/23	Cronin, Chloe	Senior Associate	1.50	300.00	450.00	OOS/Alternative Invest	Drafted report for MATIC and Stakehound.
11/2/23	Minich, Zach	Senior Associate	5.00	300.00	1,500.00	Audit Services	Comparing nomad data to foreman for reliability.
11/2/23	Staerk, Catherine	Senior Associate	1.40	300.00	420.00	Audit Services	Reviewing completion forms in the file that were prepped by S. Collins and L. Bass.
11/2/23	Staerk, Catherine	Senior Associate	1.50	300.00	450.00	Audit Services	Status updates with H. Siegal, S. Croce, N. Iqbal, L. Bowers, and T. Hollier.
11/2/23	Staerk, Catherine	Senior Associate	2.70	300.00	810.00	Audit Services	Review and discuss financial statement tie outs with engagement staff.

11/2/23	Staerk, Catherine	Senior Associate	2.10	300.00	630.00	Audit Services	Reviewing disclosure checklist and starting to complete completion in 2021.
11/2/23	Staerk, Catherine	Senior Associate	0.70	300.00	210.00	OOS/Quarterly Reviews	Cleaning up and preparing planning forms considering the feedback received.
11/2/23	Stellmacher, Grant	Senior Associate	4.20	300.00	1,260.00	Audit Services	Started Vendor Node Data Reliability Testing the testing of network data obtained from the Specialist to ensure the data received is complete and accurate.
11/2/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address comments in tax provision work papers.
11/2/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Review and address comments for full review of file.
11/2/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Review and address comments in journal entry testing work papers.
11/2/23	Bass, Liesel	Associate	2.60	235.00	611.00	Audit Services	Tax provision review with C. Staerk.
11/2/23	Gonzalez, Giselle	Associate	3.80	235.00	893.00	Audit Services	Preparing and updating documentation in financial disclosure checklist.
11/2/23	Gonzalez, Giselle	Associate	3.80	235.00	893.00	OOS/Quarterly Reviews	Clear review comments left by senior associate in understanding transaction cycles workpapers.
11/2/23	Hermesen, Cassie	Associate	7.00	235.00	1,645.00	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/2/23	Hill, Caleb	Associate	0.40	235.00	94.00	OOS/Alternative Invest	Make updates to draft memo and address comments.
11/2/23	Soehartono, Ellen	Associate	6.00	235.00	1,410.00	Audit Services	Updating final analytical procedures based on comments from L. Bowers, N. Iqbal, and S. Croce.
11/3/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Clearing out (deleting) comments provided in the file after the team addressed the comments.
11/3/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Clearing out comments provided in the file after the team addressed the comments.
11/3/23	Cole, Monique	Principal	0.50	840.00	420.00	Audit Services	Continued to review updates to impairment consultation memo and provided guidance to the audit team.
11/3/23	Siegal, Howard	Partner	6.70	840.00	5,628.00	Form 10 Completion	Read through and provided comments to J. Block on review of Form 10.
11/3/23	Towarnicke, Arlene	Principal	2.10	840.00	1,764.00	OOS/Alternative Invest	Read and provided feedback on memo from J. Reagan, C. Hill and X. Koznek.
11/3/23	Crismyre, Michael	Senior Director	0.50	690.00	345.00	OOS/Alternative Invest	Meeting with S. Jacobsen on personal property valuations.
11/3/23	Croce, Steven	Senior Manager	2.40	645.00	1,548.00	Audit Services	Discussion with R. Hurley (Bitcoin subject matter expert) regarding our testing of the hash rate and how to rework our analysis to address concerns.
11/3/23	Croce, Steven	Senior Manager	3.60	645.00	2,322.00	Audit Services	Working hash rate analytic revision and Bitcoin revenue revisions for both 2021 and 2022 files.
11/3/23	Croce, Steven	Senior Manager	2.00	645.00	1,290.00	Form 10 Completion	Reviewed and analyzed valuation and other investments.
11/3/23	Hoover, Rachel	Director	0.10	645.00	64.50	Form 10 Completion	Discuss valuation review with H. Siegal.
11/3/23	Hoover, Rachel	Director	0.50	645.00	322.50	OOS/Alternative Invest	Review memo related to valuation services review of Core and Rhodium.
11/3/23	Koznek, Xin	Director	0.50	645.00	322.50	OOS/Alternative Invest	Review memo related to valuation services review of Core and Rhodium.
11/3/23	Bowers, Leah	Manager	1.50	450.00	675.00	Audit Services	Addressing review comments from partner and engagement quality reviewer within the audit file such as updating documentation and deleting out comments.
11/3/23	Bowers, Leah	Manager	7.20	450.00	3,240.00	OOS/LLA Impairment	Updating the long lived asset Impairment Analysis for the change in impairment analysis date and updating audit documentation accordingly based on updated analysis and comments from subject matter expert and engagement quality reviewer.
11/3/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting with T. Hollier, S. Croce, and L. Bowers on the status of the audit.
11/3/23	Iqbal, Nazim	Manager	2.00	450.00	900.00	Audit Services	Continued training C. Staerk and T. Hollier on audit procedures.
11/3/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Continued training L. Bass on audit procedures.
11/3/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Review and provide comments on Significant Accounts and Risk Assessment.
11/3/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting for status with J. Block on the audit status.
11/3/23	Hollier, Tori	Supervisor	5.30	345.00	1,828.50	Audit Services	Updating testing workpaper for bitcoin roll forward in response to comments provided from reviewers. Ensured roll forward conversions to fiat/USD were part of our bitcoin sales testing.
11/3/23	Hollier, Tori	Supervisor	2.30	345.00	793.50	Audit Services	Revenue testing for Bitcoin mining, formatting test work, and recalculating.
11/3/23	Regan, John	Supervisor	0.80	345.00	276.00	Audit Services	Updating the Core and Rhodium memo.
11/3/23	Regan, John	Supervisor	0.20	345.00	69.00	Audit Services	Discussions with S. Croce about populating the memo with work paper references.
11/3/23	Minich, Zach	Senior Associate	2.00	300.00	600.00	Audit Services	Continued comparing nomad data to foreman for reliability.
11/3/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Investigating variances among different financial statement line items.
11/3/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Call with H. Siegal, S. Croce, L. Bowers, N. Iqbal and T. Hollier to go over the progress made throughout the week and to prep for the following week.
11/3/23	Staerk, Catherine	Senior Associate	2.20	300.00	660.00	Audit Services	Reviewing disclosure checklist and starting to complete completion in 2022.
11/3/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Address review comments throughout the planning section.
11/3/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Address review comments throughout the risk assessment section.
11/3/23	Bass, Liesel	Associate	1.70	235.00	399.50	Audit Services	Address review comments throughout the prepaid testing section.
11/3/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Address review comments throughout the accrued expense testing section.
11/3/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Address review comments throughout the debt testing section.
11/3/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Address review comments throughout the Equity testing section.
11/3/23	Bass, Liesel	Associate	1.20	235.00	282.00	Audit Services	Address review comments throughout the operating expense section.
11/3/23	Bass, Liesel	Associate	0.50	235.00	117.50	Audit Services	Meeting with S. Croce, L. Bowers, N. Iqbal, and H. Siegal to discuss open items & audit status.
11/3/23	Gonzalez, Giselle	Associate	1.70	235.00	399.50	OOS/Quarterly Reviews	Verified all balances included in the interim balance sheet by agreeing every financial statements line item to accounts tested throughout the audit.

11/3/23	Gonzalez, Giselle	Associate	1.60	235.00	376.00	OOS/Quarterly Reviews	Verified all balances included in the interim income statement by agreeing every financial statements line item to accounts tested throughout the audit.
11/3/23	Gonzalez, Giselle	Associate	2.40	235.00	564.00	OOS/Quarterly Reviews	Verified all balances included in the interim statement of cash flows by agreeing every financial statements line item to accounts tested throughout the audit.
11/3/23	Hermesen, Cassie	Associate	4.00	235.00	940.00	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/3/23	Soehartono, Ellen	Associate	3.00	235.00	705.00	Audit Services	Updating Final Analytics Procedures for Fiscal Year 21 by addressing comments.
11/4/23	Cole, Monique	Principal	0.80	840.00	672.00	Audit Services	Reviewed updates to impairment consultation memo and provided guidance to the audit team.
11/4/23	Siegal, Howard	Partner	3.80	840.00	3,192.00	Audit Services	Edited Long Lived Asset Impairment workpaper to address subject matter expert comments and discussions with M. Cole on addressing those comments.
11/5/23	Cole, Monique	Principal	0.50	840.00	420.00	Audit Services	Reviewed updates to impairment consultation memo and provided guidance to the audit team.
11/5/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Reviewed final completion items in both files.
11/5/23	Croce, Steven	Senior Manager	0.80	645.00	516.00	Audit Services	Worked on final letters to managements.
11/6/23	Blice, Joe	Partner	0.90	840.00	756.00	Audit Services	Review and provided/cleared engagement quality reviewer comments on journal entries section.
11/6/23	Blice, Joe	Partner	1.90	840.00	1,596.00	Audit Services	Review and provided/cleared engagement quality reviewer comments on digital assets section.
11/6/23	Blice, Joe	Partner	0.70	840.00	588.00	Audit Services	Review and provided/cleared engagement quality reviewer comments on completion section.
11/6/23	Blice, Joe	Partner	1.50	840.00	1,260.00	Audit Services	Review and provided comments on revenue.
11/6/23	Blice, Joe	Partner	0.60	840.00	504.00	Audit Services	Review and provided comments on expense allocations.
11/6/23	Blice, Joe	Partner	0.70	840.00	588.00	Audit Services	Review and provided comments on income taxes.
11/6/23	Blice, Joe	Partner	0.70	840.00	588.00	Audit Services	Review and provided comments on completion section and deliverables.
11/6/23	Cole, Monique	Principal	0.60	840.00	504.00	Audit Services	Reviewed revenue consultation memo and provided comments to the team.
11/6/23	Cole, Monique	Principal	1.90	840.00	1,596.00	Audit Services	Continued to review impairment consultation memo and provided comments to the team.
11/6/23	Davisson, Rich	Partner	2.30	840.00	1,932.00	Form 10 Completion	Reviewing form 10 and provided comments to engagement to team to address with management of Celsius.
11/6/23	LaDue, Christopher	Principal	0.80	840.00	672.00	OOS/Alternative Invest	Concurring review on the valuation memo for the audit team related to NewCo assets including Matic, Stakehound, and Polkadot investments.
11/6/23	Siegal, Howard	Partner	2.50	840.00	2,100.00	Audit Services	Reviewed and provided comments in CaseWare on the 2021 and 2022 Bitcoin analytics.
11/6/23	Siegal, Howard	Partner	0.90	840.00	756.00	Audit Services	Reviewed and provided comments in CaseWare on Lukka data reliability memo.
11/6/23	Siegal, Howard	Partner	3.30	840.00	2,772.00	Audit Services	Reviewed and provided comments in CaseWare on hash rate analytics.
11/6/23	Siegal, Howard	Partner	1.00	840.00	840.00	Audit Services	Reviewed and provided comments in CaseWare on block explorer memo.
11/6/23	Siegal, Howard	Partner	0.70	840.00	588.00	Audit Services	Reviewed and provided comments in CaseWare on cash to Bitcoin workpaper.
11/6/23	Siegal, Howard	Partner	1.50	840.00	1,260.00	Audit Services	Reviewed and provided comments in CaseWare on impairment testing.
11/6/23	Siegal, Howard	Partner	2.20	840.00	1,848.00	Audit Services	Reviewed and provided comments in CaseWare on Tax Provision workpaper.
11/6/23	Siegal, Howard	Partner	1.70	840.00	1,428.00	Audit Services	Reviewed and made edits to final deliverables and completed completion procedures.
11/6/23	Croce, Steven	Senior Manager	3.10	645.00	1,999.50	Audit Services	Completed Bitcoin and revenue revisions in both files.
11/6/23	Croce, Steven	Senior Manager	5.20	645.00	3,354.00	Audit Services	Review remainder of transaction cycles, financial statement reviews and completion item review.
11/6/23	Croce, Steven	Senior Manager	0.60	645.00	387.00	Audit Services	Discussions with Ernst & Young, S. Riley, T. Hayes regarding financial statement revisions and timing.
11/6/23	Croce, Steven	Senior Manager	1.10	645.00	709.50	Audit Services	Work with Bitcoin subject matter expert through re-review of the Bitcoin testing and revisions made in both files.
11/6/23	Croce, Steven	Senior Manager	2.80	645.00	1,806.00	OOS/Quarterly Reviews	Reviewed available Q2 - 2nd quarter planning workpapers and analytical procedures.
11/6/23	Koznek, Xin	Director	1.10	645.00	709.50	OOS/Alternative Invest	Review updated memo related to valuation services review of Core and Rhodium.
11/6/23	Lancaster, Barbara	Director	0.20	645.00	129.00	OOS/Alternative Invest	VS Team check-in via Teams chat with T. Micciche, L. Hill, T. Cook, G. Stonyte to discuss status, open items, and timing.
11/6/23	Loose, Russell	Senior Manager	2.20	645.00	1,419.00	Audit Services	Cleared out comments from initial Tax Provision review and updated documentation to the Tax Provision accordingly.
11/6/23	Loose, Russell	Senior Manager	0.80	645.00	516.00	Audit Services	Updated the tax memo for the audit file.
11/6/23	Loose, Russell	Senior Manager	1.50	645.00	967.50	Audit Services	Added additional documentation and reconciled Bitcoin gain/loss to schedules.
11/6/23	Murray, Mark	Senior Manager	3.50	645.00	2,257.50	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers ROC 5102, 5801 SEC, 5805 SEC, 7002 SEC, 7004 SEC, 7204 SEC for the 2021 audit.
11/6/23	Murray, Mark	Senior Manager	3.00	645.00	1,935.00	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers ROC 5102, 5801, 5802 SEC, 5805, 7003, 7412 SEC for the 2022 audit.
11/6/23	Murray, Mark	Senior Manager	0.50	645.00	322.50	Audit Services	Meeting with H. Siegal, S. Croce, L. Bowers, N. Iqbal and T. Hollier to discuss Subject Matter Expert comments for the 2022 audit.
11/6/23	Bowers, Leah	Manager	1.50	450.00	675.00	Audit Services	Internal status updates with whole team to go through comments, open items, discuss status and finalization of remaining items in the file.
11/6/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal status meeting on the audit with T. Hollier, L. Bowers, H. Siegal, C. Staerk.
11/6/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting with J. Block and T. Hayes on audit status.

11/6/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Call with M. Murray and T. Hollier on digital assets consultation.
11/6/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Addressing comments from S. Croce on analytics.
11/6/23	Iqbal, Nazim	Manager	4.00	450.00	1,800.00	Audit Services	Reviews of digital assets and revenue workpapers and providing comment to the team.
11/6/23	Iqbal, Nazim	Manager	4.00	450.00	1,800.00	Audit Services	Preparing hash rate analytics workpaper.
11/6/23	Hollier, Tori	Supervisor	9.30	345.00	3,208.50	Audit Services	Updating bitcoin testing workpapers to address subject matter expert comments (Monique Cole and Mark Murray). Adding documentation and analysis to bitcoin workpaper.
11/6/23	Minich, Zach	Senior Associate	0.50	300.00	150.00	Audit Services	Internal call with Z. Minich, N. Iqbal to determine reliability of the data reports that the Celsius team S. Delay, K. Desso, J. Block, S. Riley, T. Hayes, could query in the Foreman Mining Management Software.
11/6/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	Audit Services	Updating documentation and clearing review comments in legal section left by L. Bowers and S. Croce.
11/6/23	Staerk, Catherine	Senior Associate	6.50	300.00	1,950.00	Audit Services	Completion and clearing planning comments in the 2022 file.
11/6/23	Staerk, Catherine	Senior Associate	0.80	300.00	240.00	Audit Services	Clearing comments in the planning section left by L. Bowers, H. Siegal, and S. Croce.
11/6/23	Staerk, Catherine	Senior Associate	1.60	300.00	480.00	Audit Services	Reviewing completion and final analytics in 21 and 22.
11/6/23	Stellmacher, Grant	Senior Associate	3.50	300.00	1,050.00	Audit Services	Clearing and addressing review Comments as it pertains to the Mining & Fee Revenue Analytic statistic that determines the approximated Bitcoin earned by the client.
11/6/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Review and address review comments throughout the Prepaid Assets section.
11/6/23	Bass, Liesel	Associate	3.00	235.00	705.00	Audit Services	Review and address comments throughout the Fixed Assets section.
11/6/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address comments throughout the Expenses section.
11/6/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Review and address comments throughout the Revenue section.
11/6/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address comments throughout the Debt section.
11/6/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address comments throughout the Risk Assessment section.
11/6/23	Bass, Liesel	Associate	0.70	235.00	164.50	OOS/Quarterly Reviews	Review and address comments throughout the Planning section
11/6/23	Gonzalez, Giselle	Associate	2.10	235.00	493.50	Audit Services	Verified all balances included in the revised interim balance sheet by agreeing every financial statement line item to accounts tested throughout the audit.
11/6/23	Gonzalez, Giselle	Associate	1.60	235.00	376.00	Audit Services	Verified all balances included in the revised interim income statement by agreeing every financial statement line item to accounts tested throughout the audit.
11/6/23	Gonzalez, Giselle	Associate	1.70	235.00	399.50	Audit Services	Verified all balances included in the revised interim statement of cash flows by agreeing every financial statement line item to accounts tested throughout the audit.
11/6/23	Gonzalez, Giselle	Associate	2.10	235.00	493.50	OOS/Quarterly Reviews	Verified all balances included in the revised notes to the financial statements by agreeing every financial statement line item to accounts tested throughout the audit.
11/6/23	Hermesen, Cassie	Associate	1.00	235.00	235.00	Audit Services	Cleared comments in the final analytic.
11/6/23	Hermesen, Cassie	Associate	7.00	235.00	1,645.00	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/6/23	Hill, Caleb	Associate	0.60	235.00	141.00	OOS/Alternative Invest	Finalize Rhodium valuation memo by addressing all comments.
11/6/23	Soehartono, Ellen	Associate	2.50	235.00	587.50	Audit Services	Meeting with T. Hollier to go over Section 2300 of the file for all system and organization (SOC 1) reports.
11/7/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Discussion with S. Croce, L. Bowers, N. Iqbal and H. Siegal on comments status and addressed questions on comments with team.
11/7/23	Blice, Joe	Partner	0.50	840.00	420.00	Audit Services	Discussion with H. Siegal on comment clearing process and status updates with audit.
11/7/23	Blice, Joe	Partner	1.50	840.00	1,260.00	Form 10 Completion	Reading through form 10 and provide comments to engagement team regarding questions on presentation and disclosure of items in the form 10.
11/7/23	Blice, Joe	Partner	2.50	840.00	2,100.00	OOS/Quarterly Reviews	Reviewed and provided comments on second quarter review file
11/7/23	Cole, Monique	Principal	0.40	840.00	336.00	Audit Services	Continued to review updates to revenue recognition consultation memo and provided comments to audit team.
11/7/23	Cole, Monique	Principal	0.60	840.00	504.00	Audit Services	Continued to review updates to impairment consultation memo and provided comments to the audit team.
11/7/23	Davissan, Rich	Partner	1.30	840.00	1,092.00	Audit Services	Time related to bankruptcy, going concern, and segments and required consultations by the national office.
11/7/23	Hurley, Ryan	Partner	4.00	840.00	3,360.00	Audit Services	Performed review with subject matter expert on Digital Asset Matters.
11/7/23	Siegal, Howard	Partner	0.90	840.00	756.00	Audit Services	Review and provided comments in CaseWare on journal entry testing.
11/7/23	Siegal, Howard	Partner	2.70	840.00	2,268.00	Audit Services	Read through and provided comments on statement on control reports for foreman and foundry.
11/7/23	Siegal, Howard	Partner	1.20	840.00	1,008.00	Audit Services	Reviewed and provided comments on transaction cycle process for revenue, property plant and equipment and intangibles.
11/7/23	Siegal, Howard	Partner	4.30	840.00	3,612.00	Audit Services	Reviewed and provided comments in CaseWare on Fixed Assets.
11/7/23	Siegal, Howard	Partner	2.50	840.00	2,100.00	Audit Services	Reviewed and provided comments on the shell company audit (Fahrenheit).
11/7/23	Siegal, Howard	Partner	4.00	840.00	3,360.00	Audit Services	Reviewed and provided documents on second quarter review file.
11/7/23	Croce, Steven	Senior Manager	6.20	645.00	3,999.00	Audit Services	Continued revision based on subject matter expert R. Hurley review of Bitcoin analytics, energy invoice analysis and hash rate within 2021 file.
11/7/23	Croce, Steven	Senior Manager	4.30	645.00	2,773.50	Audit Services	Continued revision based on subject matter expert R. Hurley review of Bitcoin analytics, energy invoice analysis and hash rate within 2022 file.
11/7/23	Croce, Steven	Senior Manager	0.40	645.00	258.00	Audit Services	Discussion with R. Loose regarding tax section completion and revisions.
11/7/23	Croce, Steven	Senior Manager	1.20	645.00	774.00	Audit Services	Discussion with M. Murray on Bitcoin testing.
11/7/23	Croce, Steven	Senior Manager	2.30	645.00	1,483.50	Audit Services	Review of completion items and updated financial statement.
11/7/23	Hoover, Rachel	Director	0.30	645.00	193.50	Form 10 Completion	Emails regarding valuation review with S. Croce.
11/7/23	Loose, Russell	Senior Manager	1.00	645.00	645.00	Audit Services	Updated tax reviewer memo for the audit file.
11/7/23	Loose, Russell	Senior Manager	1.00	645.00	645.00	Audit Services	Updated final changes to the Tax Provision.

11/7/23	Bowers, Leah	Manager	1.50	450.00	675.00	Audit Services	Internal status updates with whole team to go through comments, open items, discuss status and finalization of remaining items in the file.
11/7/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting with L. Bowers, C. Staerk, T. Hollier and S. Croce on the status of the audit.
11/7/23	Iqbal, Nazim	Manager	8.00	450.00	3,600.00	Audit Services	Updating hash rate analytics workpaper for comments.
11/7/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting with T. Hayes, S. Riley, and J. Block for audit progress.
11/7/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Call with R. Hurley on testing bitcoin mining revenue.
11/7/23	Iqbal, Nazim	Manager	3.00	450.00	1,350.00	Audit Services	Addressing comments and updating mining analytic.
11/7/23	Hollier, Tori	Supervisor	9.40	345.00	3,243.00	Audit Services	Clearing subject matter expert's comments while completing additional documentation and discussing intangibles/Bitcoin revenue with team.
11/7/23	Forst, Chris	Senior Associate	1.00	300.00	300.00	Audit Services	Drafting of ownership memo that proves control of wallets by the client.
11/7/23	Forst, Chris	Senior Associate	1.00	300.00	300.00	Audit Services	Continuation of documentation of existing controls focusing on private key generation, access management, physical and virtual security, and incident response.
11/7/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Addressing comments in the 2022 file for Accounts Receivable.
11/7/23	Staerk, Catherine	Senior Associate	0.30	300.00	90.00	Audit Services	Addressing comments in the 2022 Planning file.
11/7/23	Staerk, Catherine	Senior Associate	2.90	300.00	870.00	Audit Services	Filling out control deficiencies and material weaknesses in the applicable forms and making sure they tied to the reports in 21 and 22.
11/7/23	Staerk, Catherine	Senior Associate	3.60	300.00	1,080.00	Audit Services	Meetings with R. Hurley, S. Croce, N. Iqbal, T. Hollier, L. Bowers to discuss revenue comments and revenue analytics approach.
11/7/23	Staerk, Catherine	Senior Associate	1.40	300.00	420.00	Audit Services	Clearing completion comments in the 2021 and 2022 file.
11/7/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	OOS/Quarterly Reviews	Reimporting updated Trial Balances along with reviewing and setting up analytics.
11/7/23	Staerk, Catherine	Senior Associate	1.30	300.00	390.00	OOS/Quarterly Reviews	Compiling open items list to circulate within team and tying the fixed asset populations to the sample forms.
11/7/23	Stellmacher, Grant	Senior Associate	2.30	300.00	690.00	Audit Services	Worked on Vendor Node Data Reliability Testing which is testing of network data obtained from the Specialist to ensure the data received is complete and accurate.
11/7/23	Stellmacher, Grant	Senior Associate	2.50	300.00	750.00	Audit Services	Cleared and addressed Review Comments as it pertains to the Mining & Fee Analytic statistic that determines the approximated Bitcoin earned by the client.
11/7/23	Stellmacher, Grant	Senior Associate	0.50	300.00	150.00	Audit Services	Internal Team Meeting with M. Murray, C. Forst, and G. Stellmacher addressing and clearing comments with Subject Matter Expert.
11/7/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address comments throughout the Debt section.
11/7/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Review and address comments throughout the Revenue section.
11/7/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Review and address review comments throughout the prepaid assets section.
11/7/23	Bass, Liesel	Associate	1.50	235.00	352.50	Audit Services	Review and address comments in the cash section.
11/7/23	Bass, Liesel	Associate	1.60	235.00	376.00	Audit Services	Review and address comments in the tax provision.
11/7/23	Bass, Liesel	Associate	2.50	235.00	587.50	Audit Services	Addressing review comments throughout the file.
11/7/23	Gonzalez, Giselle	Associate	2.40	235.00	564.00	Audit Services	Verifying balances included in interim balance sheet and annotations for consistency throughout financial statement pdf version.
11/7/23	Gonzalez, Giselle	Associate	2.90	235.00	681.50	Audit Services	Verifying balances included in interim income statement and annotations for consistency throughout financial statement pdf version.
11/7/23	Gonzalez, Giselle	Associate	2.60	235.00	611.00	OOS/Quarterly Reviews	Verifying balances included in interim statement of cash flows and annotations for consistency throughout financial statement pdf version.
11/7/23	Hermesen, Cassie	Associate	7.00	235.00	1,645.00	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/7/23	Hill, Caleb	Associate	0.30	235.00	70.50	Audit Services	Send Rhodium valuation memo for DocuSign and retention..
11/7/23	Soehartono, Ellen	Associate	3.50	235.00	822.50	Audit Services	Addressing comments on System and Organization Controls (SOC 1) reports.
11/8/23	Blice, Joe	Partner	2.50	840.00	2,100.00	Form 10 Completion	Walkthrough of Fahrenheit audit workpapers.
11/8/23	Cole, Monique	Principal	0.50	840.00	420.00	Audit Services	Continued to review updates to the impairment memo and provided comments to the audit team.
11/8/23	Davison, Rich	Partner	1.10	840.00	924.00	Audit Services	Reviewing consultation for going concern and bankruptcy.
11/8/23	Hurley, Ryan	Partner	3.00	840.00	2,520.00	Audit Services	Continued reviewing with subject matter expert on Digital Asset Matters.
11/8/23	Siegal, Howard	Partner	7.40	840.00	6,216.00	Form 10 Completion	Calls with team T. Hollier, N. Iqbal, S. Croce to clear comments on revenue analytics and using power invoices to derive wattage for analytical inputs.
11/8/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Call with Ernest & Young, S. Riley, T. Hayes, Celsius, J. Fan, and her Fireblocks team, along with M. Murray, L. Bowers, N. Iqbal to perform additional Bitcoin wallet custody procedures though micro-transaction testing of all wallets.
11/8/23	Croce, Steven	Senior Manager	3.10	645.00	1,999.50	Audit Services	Reviewed final items and updated financial statements.
11/8/23	Croce, Steven	Senior Manager	7.40	645.00	4,773.00	Audit Services	Continued to revise Bitcoin analytical procedures for hash rate and energy invoices for 2021 file.
11/8/23	Croce, Steven	Senior Manager	4.20	645.00	2,709.00	Audit Services	Continued to revise Bitcoin analytical procedures for hash rate and energy invoices for 2022 file.
11/8/23	Croce, Steven	Senior Manager	3.20	645.00	2,064.00	OOS/Quarterly Reviews	Review Q2 - 2nd quarter analytics and significant areas of focus.
11/8/23	Loose, Russell	Senior Manager	1.00	645.00	645.00	Audit Services	Added updates to Tax Provision.
11/8/23	Murray, Mark	Senior Manager	3.50	645.00	2,257.50	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers 5801 SEC, 5805 SEC, 7004 SEC, 7204 SEC for the 2021 audit.
11/8/23	Murray, Mark	Senior Manager	0.50	645.00	322.50	Audit Services	Meeting with H. Siegal, S. Croce, L. Bowers, N. Iqbal, C. Staerk, T. Hollier and R. Hurley to discuss Subject Matter Expert comments for the 2021 audit.
11/8/23	Murray, Mark	Senior Manager	2.00	645.00	1,290.00	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers 5801, 5802 SEC, 7001, 7002, 7003, 7412 SEC for the 2022 audit.
11/8/23	Murray, Mark	Senior Manager	1.50	645.00	967.50	Audit Services	Meeting with H. Siegal, S. Croce, L. Bowers, N. Iqbal, C. Staerk, T. Hollier and R. Hurley to discuss Subject Matter Expert comments for the 2022 audit.

11/8/23	Murray, Mark	Senior Manager	0.50	645.00	322.50	Audit Services	Meeting with G. Stellmacher and C. Forst to discuss reliability of vendor-provided blockchain data for the 2022 audit.
11/8/23	Bowers, Leah	Manager	1.50	450.00	675.00	Audit Services	Internal status updates with whole team to go through comments, open items, discuss status and finalization of remaining items in the file.
11/8/23	Iqbal, Nazim	Manager	3.00	450.00	1,350.00	Audit Services	Internal meeting w. S Croce, L. Bowers, T. Hollier, and C. Staerk on the audit status.
11/8/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting with T. Hayes, S. Riley, P. Yoo and J Block on the audit status.
11/8/23	Iqbal, Nazim	Manager	6.00	450.00	2,700.00	Audit Services	Address comments from R. Hurley and S. Croce and updating mining analytics workpapers.
11/8/23	Iqbal, Nazim	Manager	4.00	450.00	1,800.00	Audit Services	Reviewing and updating hash rate analytics workpaper for comments.
11/8/23	Hollier, Tori	Supervisor	11.50	345.00	3,967.50	Audit Services	Added additional testing to the bitcoin workpapers. Obtained and documented additional energy invoices which are inputs into the models used to predict the amount of bitcoin received from pool operators. Additional variances were noted and investigated along with updated documentation on those variances.
11/8/23	Forst, Chris	Senior Associate	1.00	300.00	300.00	Audit Services	Custody and Ownership documentation review.
11/8/23	Minich, Zach	Senior Associate	6.00	300.00	1,800.00	Audit Services	Cross referenced miners in Foreman Mining Management Software by machine IP address & query a report detailing hash rate & power consumption to verify the accuracy of Foreman data against metrics gathered from the Transmission Control Protocol dump Celsius shared.
11/8/23	Staerk, Catherine	Senior Associate	6.30	300.00	1,890.00	Audit Services	Time spent clearing L. Bowers and S. Croce comments in cash, fixed assets, prepaid expenses, debt, AP and completion.
11/8/23	Staerk, Catherine	Senior Associate	4.10	300.00	1,230.00	Audit Services	Meetings with M. Murray, R. Hurley, G. Stellmacher, H. Siegal, S. Croce, N. Iqbal, L. Bowers, T. Hollier to talk through revenue testing approach and Long Lived Asset impairment.
11/8/23	Staerk, Catherine	Senior Associate	0.70	300.00	210.00	Audit Services	Updating control deficiency letter comments provided from manager and partner in 22 and 21.
11/8/23	Stellmacher, Grant	Senior Associate	2.50	300.00	750.00	Audit Services	Finalization of Custody Understanding Memorandum in relation to the client's custody architecture.
11/8/23	Stellmacher, Grant	Senior Associate	1.20	300.00	360.00	Audit Services	Review of Fireblocks environment historical audit logs.
11/8/23	Bass, Liesel	Associate	1.00	235.00	235.00	Audit Services	Fixed asset roll forward with new Trial Balance.
11/8/23	Bass, Liesel	Associate	3.70	235.00	869.50	Audit Services	Tax provision with new Trial Balance.
11/8/23	Bass, Liesel	Associate	0.70	235.00	164.50	Audit Services	Addressing review comments in the operating expense section.
11/8/23	Bass, Liesel	Associate	2.20	235.00	517.00	Audit Services	Drafting letters for the management representation letter and those charged with governance.
11/8/23	Bass, Liesel	Associate	2.30	235.00	540.50	Audit Services	Completion workpapers: final analytics, deficiency documentation, final Trial Balances.
11/8/23	Gonzalez, Giselle	Associate	1.10	235.00	258.50	OOS/Quarterly Reviews	Clear comments left by senior associate C. Staerk for interim financial statement tie out.
11/8/23	Gonzalez, Giselle	Associate	5.20	235.00	1,222.00	OOS/Quarterly Reviews	Performing reliability testing for 50 samples on Lukka (pricing source used in bitcoin related workpapers).
11/8/23	Gonzalez, Giselle	Associate	0.90	235.00	211.50	OOS/Quarterly Reviews	Preparing independence certification workpaper.
11/8/23	Hermesen, Cassie	Associate	1.50	235.00	352.50	Audit Services	Continued to work on financial statement tie out as we received different versions of financials from the Client, so updates were being made as we received them and were having to drop in the new draft and restart.
11/8/23	Hermesen, Cassie	Associate	1.00	235.00	235.00	Audit Services	Clearing legals comments.
11/8/23	Hermesen, Cassie	Associate	3.20	235.00	752.00	Audit Services	Gathering and cross-checking bitcoin revenue data from Lukka.
11/8/23	Soehartono, Ellen	Associate	2.00	235.00	470.00	OOS/Quarterly Reviews	Preparing the Q3 2023 Trial Balance.
11/9/23	Hurley, Ryan	Partner	4.00	840.00	3,360.00	Audit Services	Continued subject matter expert review of Digital Asset Matters.
11/9/23	Siegal, Howard	Partner	1.00	840.00	840.00	Form 10 Completion	Call with Ernst & Young and Mining network to do additional wallet verification on fireblocks.
11/9/23	Siegal, Howard	Partner	4.00	840.00	3,360.00	Form 10 Completion	Additional calls with R. Hurley, N. Iqbal, S. Croce to rework the revenue analytics.
11/9/23	Croce, Steven	Senior Manager	4.30	645.00	2,773.50	Audit Services	Complete finalization reviews and review of last draft of financial statements for both years.
11/9/23	Croce, Steven	Senior Manager	6.20	645.00	3,999.00	Audit Services	Worked through revision of Bitcoin hash rate testing for the 2021 file.
11/9/23	Croce, Steven	Senior Manager	4.20	645.00	2,709.00	Audit Services	Worked through revision of Bitcoin hash rate testing for the 2022 file.
11/9/23	Croce, Steven	Senior Manager	1.30	645.00	838.50	Audit Services	Finalized letters and reports to management for completion.
11/9/23	Croce, Steven	Senior Manager	2.00	645.00	1,290.00	Form 10 Completion	Completed final reviews and completion items of the Form 10.
11/9/23	Loose, Russell	Senior Manager	1.20	645.00	774.00	Audit Services	Research of Capital versus Ordinary gain treatment on Bitcoin disposals.
11/9/23	Loose, Russell	Senior Manager	0.80	645.00	516.00	Audit Services	Review calculation and provision presentation of Bitcoin loss.
11/9/23	Murray, Mark	Senior Manager	4.00	645.00	2,580.00	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers 5801 SEC, 5805 SEC, 7002 SEC, 7204 SEC for the 2021 audit.
11/9/23	Murray, Mark	Senior Manager	4.00	645.00	2,580.00	Audit Services	Subject Matter Expert review and analysis with comments provided on workpapers 5801, 5805, 5806, 6001 SEC, 7001, 7002, 7003, 7004, 7005, 7412 SEC and draft financial statements for the 2022 audit.
11/9/23	Bowers, Leah	Manager	3.50	450.00	1,575.00	Audit Services	Cleared and completed comments throughout the file from quality management review.
11/9/23	Bowers, Leah	Manager	1.50	450.00	675.00	Audit Services	Internal status updates with whole team to go through comments, open items, discuss status and finalization of remaining items in the file.
11/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	Internal meeting w. S Croce, L. Bowers, T. Hollier, and C. Staerk on the audit status.
11/9/23	Iqbal, Nazim	Manager	1.00	450.00	450.00	Audit Services	External meeting with T. Hayes, S. Riley, P. Yoo and J Block on the audit status.
11/9/23	Iqbal, Nazim	Manager	6.00	450.00	2,700.00	Audit Services	Continuing to address comments from R. Hurley and S. Croce and updating mining analytics workpapers.
11/9/23	Iqbal, Nazim	Manager	1.30	450.00	585.00	Audit Services	Finalized letters and reports to management for completion of audit.
11/9/23	Hollier, Tori	Supervisor	9.60	345.00	3,312.00	Audit Services	Continued clearing subject matter expert's comments while completing additional documentation and discussing intangibles/Bitcoin revenue with team.

11/9/23	Hollier, Tori	Supervisor	3.30	345.00	1,138.50	Audit Services	Answering questions and reviewing quarterly work performed by team members.
11/9/23	Micicche, Thomas	Supervisor	0.50	345.00	172.50	Form 10 Completion	Finalizing the final valuation memo.
11/9/23	Forst, Chris	Senior Associate	4.00	300.00	1,200.00	Audit Services	Ownership Micro testing walk through with client and updated expanded documentation and scope for custody understanding and ownership memo + review and submission for final review.
11/9/23	Staerk, Catherine	Senior Associate	2.20	300.00	660.00	Audit Services	Review debt workpaper prepped by E. Soeherton.
11/9/23	Staerk, Catherine	Senior Associate	3.60	300.00	1,080.00	Audit Services	Review leases prepared by L. Bass.
11/9/23	Staerk, Catherine	Senior Associate	2.40	300.00	720.00	Audit Services	Review Financial Statement tie out completed by L. Bass.
11/9/23	Staerk, Catherine	Senior Associate	2.30	300.00	690.00	Audit Services	Internal meeting with T. Hollier regarding M. Murray comments over revenue testing and documentation.
11/9/23	Staerk, Catherine	Senior Associate	2.10	300.00	630.00	Audit Services	Clearing review comments and tracing transactions back to the blockchain.
11/9/23	Staerk, Catherine	Senior Associate	0.60	300.00	180.00	Audit Services	Signing off in Fahrenheit from a senior associate.
11/9/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Finalization of Vendor Node Data Reliability Testing the testing over network data obtained from the Specialist to ensure the data received is complete and accurate.
11/9/23	Stellmacher, Grant	Senior Associate	2.20	300.00	660.00	Audit Services	Clearing of comments and completion of the Block Explorer memo to test data obtained from open-sourced third parties as it relates to accuracy and completion.
11/9/23	Stellmacher, Grant	Senior Associate	1.00	300.00	300.00	Audit Services	Finalization of 2021 Revenue Analytic by clearing of subject matter expert comments for the Mining & Fee Revenue Analytic.
11/9/23	Bass, Liesel	Associate	0.10	235.00	23.50	Audit Services	Update on lease schedule documentation.
11/9/23	Bass, Liesel	Associate	0.60	235.00	141.00	Audit Services	Update on Fixed Asset roll forward documentation.
11/9/23	Bass, Liesel	Associate	0.90	235.00	211.50	Audit Services	Tie out to the financial statements and notate associated testing workpaper reference.
11/9/23	Gonzalez, Giselle	Associate	0.90	235.00	211.50	OOS/Quarterly Reviews	Preparing additional review procedures workpapers.
11/9/23	Gonzalez, Giselle	Associate	2.70	235.00	634.50	OOS/Quarterly Reviews	Preparing analysis for quarterly Balance Sheet analytics.
11/9/23	Gonzalez, Giselle	Associate	2.40	235.00	564.00	OOS/Quarterly Reviews	Preparing analysis for quarterly Income Statement analytics for 9/30/2023 period.
11/9/23	Gonzalez, Giselle	Associate	1.30	235.00	305.50	OOS/Quarterly Reviews	Preparing expectations for quarterly Balance Sheet analytics for 9/30/2023 period.
11/9/23	Gonzalez, Giselle	Associate	1.20	235.00	282.00	OOS/Quarterly Reviews	Preparing expectations for quarterly Income Statement analytics for 9/30/2023 period..
11/9/23	Hermesen, Cassie	Associate	2.20	235.00	517.00	Audit Services	Sending and receiving address for TX hash with revenue support.
11/9/23	Hermesen, Cassie	Associate	5.70	235.00	1,339.50	OOS/Quarterly Reviews	Formatting and importing the Q3 General Ledger.
TOTAL FOR ALL TIME INCURRED:			2,748.00		1,141,934.75		

Exhibit H

(RSM US LLP Expense Reimbursement Detail)

Professional	Position	Transaction Date	Billable Transaction Memo	Billable Amount
Staerk, Catherine	Senior Associate	9/6/2023	09/11/2023 staying in CA for client travel.	1,120.65
Bank Corp. - One Card Program, US	N/A	9/11/2023	Airfare 09/18/2023 SIEGAL/HOWARD DTW - SNA - DTW 7995059283.	959.07
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/22/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354655.	350.33
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/18/2023 COLLINS/STEPHEN MICHAEL AUS - SNA 7995354736.	335.07
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/22/2023 COLLINS/STEPHEN MICHAEL SNA - AUS 7995354737.	350.33
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/29/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354730.	220.98
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/25/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354729.	322.01
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/18/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354653.	335.07
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/18/2023 BASS/LIESEL JANA E AUS - SNA - AUS 7995354715.	657.07
Bank Corp. - One Card Program, US	N/A	9/13/2023	Airfare 09/20/2023 BOWERS/LEAH CATHRYN SNA - DFW 7995354739.	308.90
Bank Corp. - One Card Program, US	N/A	9/15/2023	Airfare 09/18/2023 MCGREGOR/ERIN ROSE AUS - SNA - AUS 7996138273.	657.07
Bass, Liesel	Associate	9/15/2023	09/12/2023 Breakfast for Celsius in person re-audit workshop.	13.00
Bass, Liesel	Associate	9/15/2023	09/13/2023 Breakfast for Celsius in person re-audit workshop.	9.80
Bass, Liesel	Associate	9/15/2023	09/14/2023 Breakfast for Celsius in person re-audit workshop.	10.79
Bass, Liesel	Associate	9/15/2023	09/15/2023 Breakfast for Celsius in person re-audit workshop.	18.64
Bass, Liesel	Associate	9/15/2023	09/11/2023 Hotel for Celsius re-audits in person workshops.	318.55
Bass, Liesel	Associate	9/15/2023	09/12/2023 Hotel for Celsius re-audits in person workshops.	406.55
Bass, Liesel	Associate	9/15/2023	09/13/2023 Hotel for Celsius re-audits in person workshops.	417.55
Bass, Liesel	Associate	9/15/2023	09/14/2023 Hotel for Celsius re-audits in person workshops.	274.55
Bass, Liesel	Associate	9/15/2023	09/11/2023 Lunch for in person Celsius re-audits workshop	44.19
Bass, Liesel	Associate	9/15/2023	09/13/2023 Dinner for Celsius in person re-audit workshop.	43.10
Bass, Liesel	Associate	9/15/2023	09/14/2023 Dinner for Celsius in person re-audit workshops.	34.85
Bank Corp. - One Card Program, US	N/A	9/19/2023	Airfare 09/25/2023 BASS/LIESEL JANA E AUS - SNA - DFW - AUS 7996588237.	683.78

Professional	Position	Transaction Date	Billable Transaction Memo	Billable Amount
Bowers, Leah	Manager	9/20/2023	09/20/2023 hotel stay in OC for Celsius onsite.	1,175.00
Bowers, Leah	Manager	9/20/2023	09/18/2023 Uber trip to airport in Austin.	53.95
Bowers, Leah	Manager	9/20/2023	09/18/2023 Uber to client site from airport in OC.	41.72
Bowers, Leah	Manager	9/20/2023	09/19/2023 Uber from client office to RSM office.	54.92
Bowers, Leah	Manager	9/20/2023	09/19/2023 Uber trip for team from RSM OC Office to Dinner near hotel.	63.20
Bowers, Leah	Manager	9/20/2023	09/19/2023 Lunch for team at client site in OC	201.11
Bowers, Leah	Manager	9/20/2023	09/20/2023 uber to airport from client site.	37.63
Bowers, Leah	Manager	9/20/2023	09/18/2023 Uber from dinner to hotel.	73.31
Bass, Liesel	Associate	9/21/2023	09/18/2023 Celsius re-audits in person workshops.	566.05
Bass, Liesel	Associate	9/21/2023	09/19/2023 Celsius re-audits in person workshops.	632.05
Bass, Liesel	Associate	9/21/2023	09/20/2023 Celsius re-audits in person workshops.	621.05
Hollier, Tori	Supervisor	9/21/2023	09/14/2023 hotel for on-site work; room service on Thursday night.	46.37
Hollier, Tori	Supervisor	9/21/2023	09/11/2023 hotel for on-site work lodging.	1,524.87
Hollier, Tori	Supervisor	9/21/2023	09/11/2023 Hotel for Stephen Collins (staff) as his card was having read error.	1,578.70
McGregor, Erin	Senior Associate	9/23/2023	09/21/2023 Breakfast while in California for Celsius audit.	8.00
McGregor, Erin	Senior Associate	9/23/2023	09/18/2023 Breakfast before flight to California for Celsius engagement.	5.94
McGregor, Erin	Senior Associate	9/23/2023	09/22/2023 Lunch at Irvine airport.	12.92
McGregor, Erin	Senior Associate	9/23/2023	09/18/2023 Uber to airport in Austin.	40.64
McGregor, Erin	Senior Associate	9/23/2023	09/21/2023 Lunch for team at EY office. Those included were Tori Hollier, Stephen Collins, Nazim Iqbal, and Steve Croce - all RSM employees.	144.49
McGregor, Erin	Senior Associate	9/23/2023	09/22/2023 Uber to Irvine airport.	13.99
McGregor, Erin	Senior Associate	9/23/2023	09/22/2023 Hotel stay for trip - 9/18 through 9/22.	2,374.20
Siegal, Howard	Partner	9/26/2023	09/18/2023 breakfast at airport on way to Celsius fieldwork review.	11.27
Siegal, Howard	Partner	9/26/2023	09/18/2023 lunch at airport upon landing in CA for Celsius workpaper review.	14.69

Professional	Position	Transaction Date	Billable Transaction Memo	Billable Amount
Siegal, Howard	Partner	9/26/2023	09/20/2023 travel on the 20th from hotel to airport and then from DTW back to my home. concluded the visit to CFO and EY in Irvine for Celsius reviews.	123.72
Siegal, Howard	Partner	9/26/2023	09/18/2023 Celsius trip to review workpapers and be on site with EY and CFO of Celsius. travel from home to DTW, DTW to EY.	146.13
Bass, Liesel	Associate	9/27/2023	09/25/2023 Celsius re-audits in person workshop.	373.55
Bass, Liesel	Associate	9/27/2023	09/26/2023 Celsius re-audits in person workshop.	406.55
Bass, Liesel	Associate	9/28/2023	09/26/2023 Travel to hotel from Celsius re-audits in person workshop.	14.93
Bass, Liesel	Associate	9/28/2023	09/27/2023 Travel to airport from Celsius re-audits in person workshop.	40.72
Bass, Liesel	Associate	9/28/2023	09/26/2023 individual dinner for Celsius re-audits in person workshop as approved by manager Nazim Iqbal and Senior Manager Steve Croce.	23.26
Bass, Liesel	Associate	10/4/2023	09/27/2023 Team lunch for Celsius re-audits in person workshop.	104.80
Croce, Steven	Senior Manager	10/4/2023	09/29/2023 Hotel for 2 weeks in CA for Celsius Mining.	2,874.60
Croce, Steven	Senior Manager	10/4/2023	09/17/2023 Uber to airport.	74.01
Croce, Steven	Senior Manager	10/4/2023	09/19/2023 Uber to OC RSM Office.	15.97
Croce, Steven	Senior Manager	10/4/2023	09/25/2023 Uber to OC RSM Office.	21.71
Croce, Steven	Senior Manager	10/4/2023	09/26/2023 Uber for team to OC RSM Office.	21.93
Croce, Steven	Senior Manager	10/4/2023	09/26/2023 Uber for team back to Hotel from OC RSM Office.	19.78
Croce, Steven	Senior Manager	10/4/2023	09/27/2023 Uber for Team to OC RSM Office.	21.51
Croce, Steven	Senior Manager	10/4/2023	09/29/2023 Uber to airport.	8.93
Croce, Steven	Senior Manager	10/4/2023	09/29/2023 Uber from Airport.	89.28
Hollier, Tori	Supervisor	10/4/2023	09/25/2023 In California for Celsius audits.	1,436.78
Hollier, Tori	Supervisor	10/4/2023	09/18/2023 in California for Celsius audits.	2,242.20
Staerk, Catherine	Senior Associate	10/4/2023	09/28/2023 team lunch at client site office.	99.13
Staerk, Catherine	Senior Associate	10/4/2023	09/25/2023 uber to airport for client travel.	18.99
Staerk, Catherine	Senior Associate	10/4/2023	09/29/2023 uber home from airport for client travel.	42.38
Staerk, Catherine	Senior Associate	10/4/2023	09/28/2023 breakfast at client.	8.00

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Staerk, Catherine	Senior Associate	10/4/2023	09/25/2023 uber from airport to hotel for client travel.	12.97
Staerk, Catherine	Senior Associate	10/4/2023	09/29/2023 lunch at airport on way home for first flight.	12.47
Staerk, Catherine	Senior Associate	10/4/2023	09/29/2023 dinner at airport during layover on way home from client.	14.02
Staerk, Catherine	Senior Associate	10/4/2023	09/11/2023 lunch at client site.	22.63
Staerk, Catherine	Senior Associate	10/4/2023	09/12/2023 breakfast on 9/12.	11.84
Staerk, Catherine	Senior Associate	10/4/2023	09/13/2023 breakfast on 9/13.	13.38
Staerk, Catherine	Senior Associate	10/4/2023	09/11/2023 uber from apartment to Austin airport.	20.03
Staerk, Catherine	Senior Associate	10/4/2023	09/14/2023 uber home from the Austin airport.	31.92
Iqbal, Nazim	Manager	10/7/2023	09/11/2023 Client Engagement - Breakfast.	5.25
Iqbal, Nazim	Manager	10/7/2023	09/15/2023 Client engagement - dinner.	14.15
Iqbal, Nazim	Manager	10/7/2023	09/21/2023 Client engagement - Breakfast.	5.95
Iqbal, Nazim	Manager	10/7/2023	09/22/2023 Client engagement - breakfast.	9.40
Iqbal, Nazim	Manager	10/7/2023	09/27/2023 Client engagement - Breakfast.	5.95
Iqbal, Nazim	Manager	10/7/2023	10/02/2023 Client engagement - dinner.	24.50
Iqbal, Nazim	Manager	10/7/2023	09/11/2023 Client engagement - Travel.	31.72
Iqbal, Nazim	Manager	10/7/2023	09/12/2023 Client engagement - Travel.	26.49
Iqbal, Nazim	Manager	10/7/2023	09/14/2023 Client engagement - Travel.	26.61
Iqbal, Nazim	Manager	10/7/2023	09/18/2023 Client engagement - Travel.	18.23
Iqbal, Nazim	Manager	10/7/2023	09/19/2023 Client engagement - Travel.	26.67
Iqbal, Nazim	Manager	10/7/2023	09/20/2023 Client engagement - Travel.	33.68
Iqbal, Nazim	Manager	10/7/2023	09/21/2023 Client engagement - Travel.	29.13
Iqbal, Nazim	Manager	10/7/2023	09/25/2023 Client engagement - Travel.	35.42
Iqbal, Nazim	Manager	10/7/2023	09/26/2023 Client engagement - Travel.	14.95
Iqbal, Nazim	Manager	10/7/2023	09/27/2023 Client engagement - Travel.	27.38
Iqbal, Nazim	Manager	10/7/2023	09/06/2023 Client engagement - Dinner.	30.00
Iqbal, Nazim	Manager	10/7/2023	09/11/2023 Client engagement - Lunch.	25.86
Iqbal, Nazim	Manager	10/7/2023	09/25/2023 Client engagement - lunch.	53.62
Iqbal, Nazim	Manager	10/7/2023	09/26/2023 Client engagement - Team Breakfast.	79.51
Iqbal, Nazim	Manager	10/7/2023	09/26/2023 Client Engagement - Team Lunch.	116.65
Iqbal, Nazim	Manager	10/7/2023	09/29/2023 Client engagement - dinner.	30.00
Bowers, Leah	Manager	10/22/2023	09/18/2023 airplane Wi-Fi to work on board.	15.00
Bowers, Leah	Manager	10/22/2023	09/17/2023 check bag fee for travel to orange county.	30.00
Bowers, Leah	Manager	10/22/2023	09/20/2023 bag fee for flight out of OC.	30.00
Bank Corp. - One Card	N/A	11/9/2023	11/01/2023 business meal in office.	85.48

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TOTAL EXPENSES:		TOTAL EXPENSES:		26,387.69